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SEVENTH ANNUAL REPORT

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OF THE

Board of Public Utility

Commissioners

OF THE

Province of Alberta

1922

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EDMONTON:

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SEVENTH ANNUAL REPORT  
OF THE  
Board of Public Utility Commissioners  
OF THE  
Province of Alberta, 1922

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TO THE HONOURABLE HERBERT GREENFIELD,  
*Chairman of the Executive Council of Alberta,*  
Edmonton, Alberta.

SIR,—

Pursuant to the requirements of The Public Utilities Act, the Board of Public Utility Commissioners has the honour to submit herewith its report for the year ending November 30th, 1922.

It will be seen from a reference to the Board's report for 1921 that certain of the orders were merely summarized. In the report now submitted the Board has carried this practice still further, and has summarized almost all its orders. This, while still complying with the requirements of The Public Utilities Act, very materially reduces the size of the report. Decisions dealing with matters out of the ordinary are, however, given in full.

An amendment was passed at the last Session of the Legislature giving the Board power, upon the Council of the City of Edmonton filing its consent with the Board, to increase or vary the rates chargeable by the Northern Alberta Natural Gas & Development Company, Limited, for gas to be supplied to the inhabitants of the City of Edmonton. Application was made to the Board by the Company in question in accordance with the terms of this amendment, and the decision therein is set out at length in this report.

The Board, on its own motion, in September last called upon the Canadian Western Natural Gas, Light, Heat & Power Company, Limited, to show cause why the increased rate granted the Company by the Board in the previous year should not revert to the former rate. After a hearing and a number of adjournments, granted at the instance of the parties interested, action was suspended owing to the City and the Company having for the time being arrived at a settlement of their differences.

Summaries of the other matters relating to public utilities are set out in the following pages.

Debenture borrowings by municipalities for the period covered by this report were considerably less than the amount covered by the previous year. Borrowings by school districts have been considerably less in number, and the average amount borrowed has also been less during the period in question than in the year preceding.



Many applications for the cancellation of sub-division plans, and for orders directing compromises of taxes, were made to the Board during the year. Numerous applications were also made under the provisions of The Public Utilities Act for the separation or withdrawal of land from urban municipalities.

As in other years, the administration of The Sale of Shares Act continued to occupy a very considerable portion of the Board's time. Reversing its former policy of withholding the names of Companies which had been refused certificates, the Board has in the present report set out a list of the companies which have applied during the year for certificates under the Act, and has shown the Board's action in each case. Any such list does not, however, give an indication of the numerous informal applications and inquiries by companies, or projected companies, which subsequently failed to proceed with formal applications, as required by the Act.

Respectfully submitted,

(Sgd.) GEO. H. V. BULYEA,  
*Chairman.*

(Sgd.) A. A. CARPENTER,  
*Commissioner.*

January 25th, 1923.

EDMONTON, ALBERTA.



In the matter of "The Public Utilities Act";

And in the matter of "An Act Respecting the Edmonton Natural Gas Franchise," Cap. 29, Statutes of Alberta, 1916, and amendments thereto;

And in the matter of an application by The Northern Alberta Natural Gas Development Company, Limited.

*Appearances:*

For the Company: Hon. R. B. Bennett, K.C., H. R. Milner, K.C.

For the City: Frank Ford, K.C., J. C. F. Bown, K.C.

This is an application of the Northern Alberta Natural Gas Development Company, Limited, for an order of the Board of Public Utility Commissioners increasing the rate or the price to be charged for natural gas, under its franchise agreement, to 50c. per 1000 cubic feet for domestic purposes, and 30c. per 1000 cubic feet for industrial purposes.

The application is made in accordance with the 1922 amendment to "An Act respecting the Edmonton Natural Gas Franchise," Cap. 29, Statutes of Alberta, 1916, under which the Board is given power, as well as before as after construction of the pipeline, to "increase, decrease, fix, or alter the existing or proposed price to be charged for natural gas, without regard to the maximum price fixed by the agreement, provided that the price so fixed shall not exceed 50c. per 1000 cubic feet of natural gas, and provided further that no application shall be heard by the Board unless the applicant files with the Board a copy of a resolution of the council of the City of Edmonton consenting to the Board fixing the rate upon investigation." The necessary resolution of the City Council, just referred to, has been passed, and a certified copy thereof filed with the Board.

The Northern Alberta Natural Gas Development Company, Limited, obtained its franchise from the City of Edmonton in November, 1915, the maximum rates at which it was to sell natural gas thereunder being fixed at 25c. per 1000 cubic feet for domestic consumers, and 15c per 1000 cubic feet for power purposes. Prior to this and in 1913, the City had gone to the expense and trouble of securing the services of Mr. L. G. Huntley to report upon a possible source of supply for the City, and Mr. Huntley had, after an extensive examination, reported in favour of drilling in what is now known as the Viking field. The City had thereupon obtained a lease of the petroleum and natural gas rights underlying the north-west quarter of Section 24, Township 48, Range 13, West of the Fourth Meridian, and had also obtained from the Department of the Interior a reservation, for the use of the City, of the Petroleum and Natural Gas rights underlying some 75,000 acres in that vicinity.

In August of 1914 the City entered into an agreement with a company called The Edmonton Industrial Association Drilling Company, Limited, whereby that Company was to drill a well on the quarter section already mentioned, and the City agreed, in case gas should be obtained in certain quantities specified in the agreement, to pay the Company for the cost of the well and in default of such payment to transfer to the Company all its right and interest in the lease and reservation already mentioned. The well now known as No. 1 Well, was drilled in pursuance with this agreement, and gas was discovered. The applicant Company on July 19th, 1915, acquired the rights and interest of the Edmonton In-



dustrial Association Drilling Company to this agreement. Approximately at the same time the applicant Company entered into an agreement with the Pelican Oil & Gas Company, Limited, a local company which claimed it had spent some \$274,000 in prosecuting drilling at Morinville and Pelican Rapids. The Pelican Company was to give to the applicant company such assistance as it was able to give in obtaining from the City of Edmonton a franchise for the supply of natural gas to the City. The Pelican Company did not at that time have any franchise or promise of a franchise from the City. It appears, however, that the City Council of 1915 thought that the claims of this Company for consideration should be recognized to the extent that any company seeking a franchise for the supply of gas to the City should at first clear away these claims, and, in order to facilitate the obtaining of a franchise, the agreement just referred to was entered into between the parties mentioned.

As already indicated, the franchise agreement was passed on November 16th, 1915, and validated by the Legislature of the Province on April 19th, 1916. On February 28, 1917, the city, in pursuance of an agreement dated November 16, 1915, assigned to the applicant company all its rights under the reservation before referred to, to certain specified lands comprising some 56,895 acres.

From the year 1916 to the year 1920, the Company prosecuted drilling operations and has at present in the Viking Field nine completed wells, one of which was taken over from the Edmonton Industrial Association Drilling Company, and one additional well is in an uncompleted state. These wells have at the present time an open flow capacity of approximately 34,000,000 cubic feet per day. With the maximum rate allowed under the franchise agreement, however, the Company has never been able to finance the project, and consequently has been unable to proceed with the construction of its pipeline, and after a long drawn out dispute and the institution of legal proceedings on the part of the City, the Company and the City have entered into a settlement whereby the present application has been launched.

It will be seen that the rates to be fixed by the Board must be fixed in advance of the actual construction of the plant and therefore must be based upon estimated quantities and results rather than on accomplished facts submitted in evidence. It is, therefore, necessary for the Board in instances where the estimates made by the parties to this case differ in any degree, or where they appear to be unreasonable, regardless of agreement, to select as a basis for a rate the quantities of highest engineering probability and base its conclusion and findings on estimates so selected.

The rate proposed to be fixed is for a period of three years when it is proposed that the rate will be reviewed by this Commission and an opportunity given to substitute actual observations of facts and quantities for the engineering estimates used in the present proceedings. By applying the same rate-making principles to the observed facts as to fields and markets shown by three years' operation, it will then be a simple matter to revise the rate to conform with the general principles of this finding. The variation of the actual facts from the estimate will be a minimum during the first three years, and a correction of the rate at the end of that time, and periodically thereafter, in accordance with actual developments of the field and market, will secure the greatest justice possible in the gas rate schedule, and minimize the disruption of the service always occasioned by radical changes of rate.

The best interests of the consuming public, which is the primary responsibility of the Commission, demand that the investment undertaken under this



rate shall have a sufficiently secure basis to command capital at a reasonable price; also, that the rate shall be at the lowest point consistent with such security.

The security of investment under this finding cannot be based on a continuation of the same rate for the life period of the securities to be issued, and, therefore, must depend on the faith that the principles used in establishing the initial rate shall also be applied in future revisions of the rate. It is, therefore, important that this finding shall make a clear and definite statement of the principles applied to these estimates, so that they may be applied in a definite way in future revision.

The method of determining the rate herein adopted has been by proceeding to fix and assign definite values to the following elements in their logical order:

1. Total investment or capital sum to be used as rate base.
2. The operating cost of the proposed plant.
3. The proper reserve for maintenance of the gas supply, sometimes called "Depletion Reserve."
4. A proper reserve for the repayment of the cost of the plant within the expected life period, sometimes called "Depreciation or Amortization Reserve."
5. The rate of return to capital to be allowed.
6. The total necessary revenue: This will consist of the sum of items 2, 3, 4 and 5.
7. The amount of gas to be sold under various classifications in the proposed rate schedule.
8. The rate schedule: This to be the necessary prices to apply the estimated sales, item 7, to secure the required revenue, item 6.

Each of the above elements will be considered in turn.

### THE CAPITAL SUM OR RATE BASE

The Company presents the following schedule of items under the general caption of "Preliminary Expense":

#### PRELIMINARY EXPENSE

City of Edmonton, Franchise Cost:

1. City of Edmonton, in accordance with Franchise Terms .....	\$ 15,000.00	
2. City of Edmonton, Liquidated Damages.....	20,000.00	
3. Pelican Oil & Gas Coy. Settlement, cash..	10,000.00	
4. Pelican Oil & Gas Coy. Par value of Bonds	215,000.00	
5. Miscellaneous Expense.....	1,266.86	
		\$ 261,266.86

Field and General Expense:

6. Cost of Wells 1-10.....	294,967.28
7. Field Expense.....	6,756.05
8. Equipment .....	27,201.63
9. Surveys .....	1,545.70
10. Lease Rental and expense.....	26,571.59



11.	Payment to the Syndicate consisting of cost McAuley & McLaws, under Agreement for development of property, this being balance of the sum of \$400,000 that is not included under other items-----	\$241,425.18	
12.	Legal Expense-----	17,554.41	
13.	Interest and exchange-----	8,824.99	
14.	Miscellaneous expense, including Travel- ling, etc.-----	25,879.93	
		<u>\$650,726.76</u>	
15.	Deduct sums realized from leases sold -----	\$10,891.62	
	Sums realized from gas sold-----	3,170.00	
		<u>14,061.62</u>	
			\$ 636,665.14

## Interest on Preliminary Expenses Paid in Cash:

16.	From the total of preceding items of pre- liminary expense is deducted the two sums paid in bonds and earnings are claimed on the balance of the preliminary expense as follows: Bonds to Pelican Oil & Gas Company -----	\$215,000.00	
	Bonds to Syndicate-----	241,425.18	
		<u>\$456,425.18</u>	
	Total Deduction-----	\$456,425.18	
	Leaving total of net cash pre- liminary expense-----	\$441,506.82	
17.	12% Interest Compounded Annually on the above amount from July 30th, 1917, to July 30th, 1921-----		273,093.31
	Total Preliminary Expense-----		<u>\$1,171,025.31</u>

To these amounts claimed by the Company, the City makes objection and claims the elimination of the following:—

## Item No.

2.	City of Edmonton, for liquidated damages-----	\$ 20,000.00
3.	Pelican Oil & Gas Company, cash settlement-----	10,000.00
4.	Bonds to Pelican Oil & Gas Coy.-----	215,000.00
6.	Wells drilled by other Companies on Oil Assignment Agreements: Well No. 8-----	\$30,490.08
	Well No. 9-----	42,924.16
	Well No. 10-----	14,558.38
		<u>87,976.62</u>
11.	Payment to Syndicate-----	241,425.18
12.	Reduction of legal charges, (the City allows an arbitrary figure of \$5,000 to cover legal charges).-----	12,554.41



17. Interest on preliminary expenses-----\$231,828.30  
 (The City allows interest at 9% for one and a half years on \$371,030.00, or \$50,090, and claims the deduction of the balance, namely \$231,828.30 from Preliminary Expenses).

In addition, the City suggests that the Company's delay or default has largely increased certain other items of expenditure given in the Company's statement of Preliminary Expenses.

In regard to the various items in question relating to these various preliminary expenses, the Board finds as follows:—

Item No. 2:—

This sum of \$20,000.00 was paid by the Company to the City as shown by the City Comptroller in liquidation of damages to the City arising from failure to carry out earlier undertakings. The inclusion of these items would constitute a refunding of this payment by the City, and a cancellation by the Board of this admitted liability. The Board does not believe that such cancellation is contemplated as a rate-making measure, and it will therefore disallow this item.

ITEMS NOS. 3, 4 AND 11, OF THE COMPANY'S STATEMENT.

These items consist of a cash settlement of \$10,000 to the Pelican Oil & Gas Company, a bond issue of \$215,000 to the above Company by the applicant Company, and an allowance of \$241,425.18 being payment to the original syndicate for the development of the property.

In regard to these items, it may be said that in the inception and promotion of any business involving the public service, there usually are various expenditures involved in transactions that do not contribute to any tangible part of the proposed operation, but arise out of the necessity of dealing with various forms of obstruction, inoperative previous interests, earlier franchises, internal agreements between partners, or parties within the enterprise, etc. It would be pernicious for the Commission to review expenditures of this kind, and allow or disallow the various items on the grounds of the proof of actual payment or the threats or difficulties that have been overcome thereby. Such a precedent would encourage unlimited tactics of obstruction, and a large over-capitalization from such causes, and no incentive would exist for the originators of such enterprises to minimise preliminary expenses. On the contrary, a premium would be offered for the expansion of such elements in the capitalization. The Board therefore disallows these three items.

ITEM No. 6.

Regarding the City's claim for the elimination of the cost of Wells 8, 9 and a portion of the cost of 10 on the ground that this drilling was performed by others than the applicant Company under agreement for the assignment of certain oil rights in return for the drilling expense, it is self-evident that the Company procured the drilling of these wells and added to the property to be utilized in the public enterprise just as efficiently as though the drilling had been done by its own funds and the rejection of such items would penalize the astute and efficient management in conducting the Company's affairs. The Board therefore includes these items in the capital sum.

ITEM No. 12, LEGAL EXPENSES \$17,554.41.

The objection to this item is that the services rendered extend as far back as 1916, and that a great deal of the work involved was in connection with mat-



ters that arose from the fact that the Company could not implement its original contract. In the Board's opinion, charges of this nature should not be capitalized. The City has suggested that an arbitrary amount of \$5,000 would be sufficient to cover all the legal expenses. In the opinion of the Board this would be much too small, and the Board believes that if the total amount in question in this item is reduced to \$13,554.41, it will be fair and reasonable.

ITEM No. 14, MISCELLANEOUS EXPENSES, INCLUDING TRAVELLING EXPENSES.

These expenses extend over a period of approximately six years. Such a period seems to the Board altogether too long over which to extend such preliminary expenses. Included in this amount is an allowance of over \$10,000 for office salaries. The Board does not see why all this should be capitalized as proposed. It believes that a reduction of this amount to \$15,000 would still provide a liberal allowance for any such expenditures that should have arisen had the period in question been a reasonable one.

ITEM No. 17, \$273,093.31, INTEREST COMPOUNDED ANNUALLY AT 12% PER ANNUM ON PRELIMINARY EXPENSES, PAID IN CASH.

In regard to this item, it may be said that the inclusion of a rate of return to investors, compounded annually on a sum representing the preliminary expenses, would be pernicious as a precedent in that it would offer a reward for delay and inefficiency in the vigorous prosecution of the proposed enterprise, and would relieve the originators of the project of any incentive to get their project on an operative basis. The Board will therefore disallow the specific amount not only of the City's claim but also the entire sum of the Company's claim for interest on preliminary expenses.

In regard to any claim in the reduction of item No. 10, for lease rentals, it is apparent that it would have been necessary to protect these leases in any event and the Board will not make any reduction in this item.

It will be seen from a review of the above items that there has been no allowance whatever made for any reward or compensation to the originators or developers of this proposed service. It is undisputed in this case and supported by precedents in most similar cases that it is proper that the promoters and developers of an enterprise of this kind are entitled to a reasonable reward for the time, energy, and risk undertaken in the development of the service. There is a wide range of precedent as to the proper allowance for this purpose. In fixing an allowance in this case, the Board should consider, first, that a considerable part of the risk in procuring the discovery of the gas supply, and the leases on which the enterprise is based, was undertaken at the initiation of the City, and the Company has received the benefit therefrom. It should, on the other hand, be considered that certain of the preliminary costs were occasioned by difficulties raised at the instance of the City. The Board should therefore choose a basis for compensation for promotion and development on a moderate basis as compared with precedents in similar cases, and the compensation should be fixed on a basis measured by the definite size or cost of the undertaking. The Board therefore finds that 10% on the actual cost of the proposed plant, for promotion and development, shall be included in the capital sum.

SUMMARY OF PRELIMINARY EXPENSE.

In accordance with the above consideration the preliminary expense should consist of the following items:—



City of Edmonton (for Franchise)-----	\$ 15,000.00
Miscellaneous (in connection with Franchise) -----	1,266.86
Cost of Wells 1-10-----	294,967.28
Field Expense -----	6,756.05
Equipment -----	27,201.63
Surveys -----	1,545.70
Lease Rentals, etc. -----	26,571.59
Legal Expenses -----	13,554.41
Interest and Exchange -----	8,824.99
Miscellaneous, travelling expenses, etc. -----	15,879.93
	<u>\$411,568.44</u>
Deduct Leases sold -----	\$10,891.62
Deduct Gas sold -----	3,170.00
	<u>14,061.62</u>
	<u>\$397,506.82</u>
Add Allowance for Promotion, Development and Financing (10% of Cost of Plant) -----	283,900.00
	<u>\$681,406.82</u>

### COST OF PLANT

The Company has submitted in evidence the engineering estimate of Ford, Bacon & Davis, prepared by their Engineer, Mr. Edgar G. Hill, covering the above specification, detailed costs and location by map of the various elements of the proposed plant, including transmission line, the field gathering lines, and the city distribution plant, and construction overheads. The costs of this estimate are as follows:—

#### Transmission Line:

420,000 ft. 14 in. O. D. P. E. ¼ inch @ \$1.20-----	\$ 504,000.00
Freight on Pipe, 7,750 tons @ \$40.00-----	310,000.00
Duty on Pipe, 7½ %-----	37,800.00
23,000 14 in. Dresser Couplings-----	92,000.00
Freight on Couplings, 680 tons @ \$40.00-----	27,200.00
Duty on Couplings, 15 %-----	13,800.00
Fittings and Drips Installed-----	15,000.00
Right-of-way, 26,000 Rods @ 50c.-----	13,000.00
Laying pipe, 420,000 ft. @ 50c.-----	210,000.00
Special Construction and Pipe Protection-----	25,000.00
Engineering and Supervision-----	25,000.00
	<u>\$1,272,800.00</u>

#### City Plant:

221,950 ft. 4½-inch O.D.P.E. Pipe @ 20c. -----	\$ 44,390.00
91,975 ft. 6-inch O.D.P.E. Pipe @ 30c. -----	27,592.50
51,150 ft. 8-inch O.D.P.E. Pipe @ 55c. -----	28,132.50
53,550 ft. 10-inch O.D.P.E. Pipe @ 70c. -----	37,485.00
26,650 ft. 12-inch O.D.P.E. Pipe @ 95c. -----	25,317.50
51,950 ft. 14-inch O.D.P.E. Pipe @ \$1.20 -----	62,340.00
	<u>\$225,257.50</u>

Pipe F. O. B. Mill-----	\$ 225,257.50
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Couplings and Fittings, etc., (30% of Pipe Cost)-----	\$ 67,577.25
Duty on Pipe 10-inch and smaller (15%)-----	20,640.00
Duty on Pipe 12-inch and 14-inch (7½%)-----	6,574.31
Freight on Pipe and Couplings 4,711 tons @ \$40-----	188,440.00
Laying 51,950 ft. 14-inch @ 60c.-----	31,170.00
Laying 445,275 ft. 4-inch to 12-inch @ 25c.-----	111,318.75
10,000 Meters @ \$16-----	160,000.00
10,000 Services at \$20-----	200,000.00
Shop and Equipment-----	25,000.00
Office and General Equipment-----	30,000.00
Regulators and Regulator Stations-----	25,000.00
Engineering and Supervision-----	25,000.00

\$1,115,977.81

Field:

13½ Miles Field Lines @ \$7,500-----	\$ 101,250.00
Main Line Measuring Station-----	3,500.00
Field Superintendent's Residence-----	2,500.00
Rights-of-way and Damages-----	1,500.00
Completing No. 10 Well-----	15,000.00
Cleaning out Wells Nos. 1, 3 and 7-----	15,000.00
Rotary Drilling Equipment-----	40,000.00

Total Field-----\$ 178,750.00

City Plant-----1,115,978.00

Main Line-----1,272,800.00

\$2,567,528.00

Overheads:

Organization and Administration 1½%-----	\$ 38,513.00
Interest During Construction 3%-----	77,026.00
Omissions and Contingencies, 2%-----	51,351.00
Working Capital-----	100,000.00

Total Estimated Cost-----\$2,834,418.00

It will be seen that the estimated cost of the plant is \$2,834,418.00. 2500 consumers of the 10,000 above provided for will not be reached within the first three years. The cost of the plant for the first three years will be reduced in consequence \$94,950.00, leaving the total cost of the plant for the first three years at \$2,739,468.00.

As will be seen on the curve sheet, being Appendix 1, hereto, and prepared by Mr. E. P. Fisher, the Board's technical advisor in this matter, the necessary line pressure in the field to transport the proposed amounts of gas to Edmonton will increase gradually to a maximum of 300 lbs. as the quantity delivered to the city gradually increases. Mr. Fisher recommends, and the Board will direct, that the Company be required, in installing this material, to use fittings, construction or anchorage or covering on the line at points of lateral curvature, or "over-bend," all of a type sufficiently heavy and well designed to withstand initial tests of 450 lbs., closed-in pressure, excepting that 300 lbs. closed-in pressure shall be a sufficient test for the last 20 miles nearest the city, and no high pressure test need be specified for the city distribution plant.

The engineers and experts representing the city, and the Board's technical advisor have reviewed the above estimate and have accepted and agreed to the



same as being reasonable for a plant of good design and well adapted to the service. The City makes objection to one item, namely, working capital \$100,000.00. In the Board's opinion this is a very conservative allowance especially during the construction period, and the Board will allow this item. This makes the total cost of the plant \$2,834,418.00. This cost includes distribution plant with 10,000 consumers, and inasmuch as the estimated construction during the first three years only contemplates the securing of 7,500 customers up to that time, a deduction of the cost of 2,500 meters and services at \$36.00 each is necessary to find a plant cost to be utilized for the three year period of the rate now to be fixed. This makes the net cost of the plant during the first three years \$2,739,468.00.

#### BOND DISCOUNT.

It is proposed to secure the capital for the construction of this plant by the sale of bonds. In accordance with present bond market conditions, as disclosed in the evidence, the Company proposes to issue twenty-year seven per cent bonds to be sold for syndicating purposes at 80% of the par value of the bonds. The Company submits a responsible undertaking to actually finance this project on this basis and no satisfactory evidence has been produced that better terms are at present procurable. It is usually possible in cases of this kind to secure a wide variety of evidence as to conditions of the money market. It would require a very definite showing to form a legitimate basis for rejecting the available responsible undertaking. The bond discount, therefore, necessary to secure a net return of \$2,739,468.00, should be included in the capital sum. This almost exactly coincides with an issue of \$3,500,000.00 and the bond discount to be included should represent the difference between these two figures, or \$760,532.00 is allowed.

#### SUMMARY OF RATE BASE.

The rate base in accordance with the above considerations, is as follows:—	
Preliminary expense -----	\$ 681,406.82
Cost of plant -----	2,739,468.00
Bond Discount -----	760,532.00
	<hr/>
	\$4,181,406.82

#### OPERATING COST

This application covers a rate to be fixed for the first three years of the Company's operation and, therefore, will represent that period of the Company's history when it must undertake the securing of new customers in the City. Obviously, it cannot secure a full market at once, and, therefore, the possible earnings will only gradually be realized. It is therefore necessary to consider the effect of the construction period deficits in connection with operating costs, revenue and income, and in order to assign proper value to this element both parties to the case have submitted in evidence estimated earning sheets covering the first three years' operation, and it is advisable for the Commission to show the effect of its findings in this case by the same method in order to establish the expected effect of the proposed rate.

The Company in its application submits in evidence an estimate in the report of Mr. Hill, above referred to, of the annual operating cost for the first three years including the items of franchise tax and lease rentals, as follows:—

First year -----	\$237,600.00
Second year -----	242,936.00
Third year -----	259,215.00



In its reply the City adopts practically the same figures and in consideration of the fact that this must, of necessity, be an estimate, the Board adopts these figures for the purpose of this rate.

#### RESERVE FOR MAINTENANCE OF SUPPLY (Depletion)

The application in this case incorporates a somewhat novel principle covering the provision for a reserve fund for the purpose of maintaining the supply of gas. This is referred to in the application as "Depletion Reserve." The Company's engineer suggests that in view of the natural gas production being an extractive industry utilizing and depleting its fundamental assets for each unit of service, it is logical that the protection of the continuity of service should be provided for by a fund to be used for drilling for gas on the Company's acreage as needed; also, that this fund shall be set aside on the basis of the amount of gas withdrawn from the Company's reserves and sold.

This principle is essentially sound and far more logically adapted to the conditions of the natural gas service than any system based on an arbitrary percentage relation to capital or earnings. Briefly stated, such a reserve means that for each 1000 feet of the Company's gas reserve sold a sum shall be set aside out of earnings sufficient to procure and make available another 1,000 feet of gas. This principle is essentially sound and is herein fully endorsed and adopted.

For the specific application of this principle it becomes necessary to make a careful determination of the cost per 1,000 feet of producing the new supply.

The determination of this charge in the Company's application is as follows:—

The necessary number of wells to completely develop the proven area of 27 square miles in the gas field is taken as one well to 80 acres, or 200 wells.

The reserve of natural gas in storage is calculated for this area to be sixty billion cubic feet.

The estimated market requirement for the supply of the City of Edmonton for 20 years totals approximately sixty billion cubic feet.

It will, therefore, be necessary to completely drill this area in the 20 years, necessitating 200 wells.

Cost of drilling 200 wells divided by sixty billion feet of gas to be sold equals 5c. per thousand.

The City submits through the expert testimony of Mr. L. G. Huntley an alternative computation, as follows:—

The field is controlled by Company leases with no immediate prospect of offset requirement or waste of gas from oil development.

Under these conditions complete development of the acreage and production of gas therefrom does not require one well to 80 acres, but a much smaller number of wells, namely, in addition to present wells a total of 35 new wells in the proven area, and a recommendation of drilling 20 additional wells, for purposes of exploration and developing additional reserves.

The cost of the above programme divided by proposed sales of

sixty billion cubic feet equals a depletion reserve charge of 2c. per thousand cubic feet.

The Board believes essential factors have been overlooked in both of the above determinations.

In regard to the sixty billion cubic feet, it may be said that there is practically no disagreement as to this amount representing the natural gas in storage in the proven area of the field. Mr. Huntley, the City's expert, in his evidence admitted that this was the only amount that should be taken as proven. Any other amount would be based upon conjecture, however probable that conjecture might be, and between an amount proven and an amount only conjectural the Board must take the proven amount in proceedings of this nature. The proposal, however, to drill 200 wells on the outlined proven area is highly impracticable and far in excess of the economical requirements for producing all of the gas therefrom under conditions outlined. The number of wells required to produce all of the gas is much nearer the figure submitted by the City expert.

The number of wells submitted by the City as necessary to produce all of the gas from the field, while substantially correct, would never, under any circumstances provide a sufficient supply of gas to maintain the service in Edmonton after the first few years with wells of the average capacity already discovered, so that the City's programme does not provide a sufficient supply of gas and the Company's programme does not contemplate sound economy as to drilling.

The Board's technical advisor has submitted the following determination of the proven charge for depletion reserve:—

1. The decline in rock pressure in the field is controlled by the amount of gas sold as compared with the total in reserve (a definite computation for which the facts are available in the evidence).

2. The necessary pressure on the lines in the field is fixed by the amount of gas to be transported, and will increase with the larger deliveries as the City and the number of consumers grow. (The City and the Company in their evidence agree on the estimates as to these deliveries).

3. The amount of gas that can be taken from a well in actual service is a certain allowable percentage of the open flow as long as the rock pressure of the well is sufficiently above the required pressure in the line. (This allowable delivery in most of the American States is regulated by law at from 20 to 25 per cent., based on the experience that larger deliveries will injure and shorten the life of the wells. In this computation 25% is allowed.)

4. When the declining rock pressure falls below that required to put gas into the line it becomes necessary to pump the gas in by means of a compressor station. (This does not increase the allowable percentage of delivery from each well, but merely provides that it can be secured after the rock pressures have declined below the necessary line pressure.)

5. The capacity of the wells to produce gas declines with the declining rock pressure, so that continually more wells are required to produce a given quantity of gas.

6. The declining well capacity divided into the increased deliveries controls and determines the number of wells necessary to provide a supply.



7. At the time when the necessary number of wells to supply the market calls for an excessive and unprofitable amount of new drilling, it is necessary for the Company to have already provided, through prospect drilling outside of proven area, new fields or substantial extensions of the present field, so that additional sources of supply are available. In other words, before the point is reached where the economical development of the present field will not supply the gradually increasing market, new fields must be developed in advance and ready for utilization by that time.

8. The depletion reserve fund must provide, first, for a smaller number of wells than contemplated in the application; second, for field line extensions to connect new wells into the line; third, for the compressing station to maintain the output of the wells after certain decline in rock pressure; fourth, exploration drilling, including dry holes, necessary to develop and have in readiness new fields, or extensions when necessary. The following computation will show from the facts in evidence, that the date for beginning to draw gas from fields other than the sixty billion reserve in the 27 square miles now proven, is the tenth year; that the drilling as an exploratory programme for development of new fields must be prior to that time; and that the date for installing a compressor station in the field is the twelfth year; that the depletion reserve must provide for the necessary number of wells per year with their connecting lines to complete the field exploitation and new explorations by that time, and provide for a compressing station in the twelfth year; that only in this way can continuous service be maintained.

9. At the time of revision of this rate, three years, measured quantities can be substituted for estimates with regard to the amount of reserve gas available and the market requirements. This same determination made with the corrected quantities will make a corresponding correction of the depletion reserve charge in accordance with demonstrated conditions.

Having in mind the fact that this determination rests on certain definite quantities in the evidence, that is:—

27 square miles proven area;

60 billion cubic feet proven quantity in storage;

Sales the first year of one billion cubic feet, increasing to two billion the third year and thereafter at the rate of one-eighth of a billion cubic feet per year;

Present average rock pressure of 715 lbs.

Present average open-flow capacity of 3.8 million cubic feet per day.

The curve sheet, being Appendix No. 1, shows the rate at which under these conditions,—

- (1) The rock pressure in the field will decline;
- (2) The required quantity to transport on the maximum day, or peak load;
- (3) The necessary rate of increase of the line pressure in the field to transport the required quantity of gas;
- (4) The second curve sheet, Appendix No. 2, shows the rate of increase in the total well capacity necessary to supply these quantities.
- (5) The rate of decline in the average well capacity with the declining rock pressure;
- (6) The rate of increase in the necessary number of wells to supply this demand.

All of these determinations are definitely fixed by the facts in evidence cited above. The date of installing a compressor station is determined by the time when the declining rock pressure falls below the required pressure on the line. In the thirteenth year the rock pressure will have declined to such a point as compared with the necessary line pressure that only 17% of the open flow of the wells can be secured. If a compressing station were not in use by that time it would necessitate the drilling of fifty additional wells in one year with no prospect of sufficient production from these wells to repay the cost of drilling. Consequently the date for installing a compressor station would be in advance of that point, or in the twelfth year. The number of wells required to supply the demand up to that time and advisable for exploration purposes are shown in the following schedule taken from curve No. 6. The number assigned in this schedule for exploration purposes is taken from the testimony of Mr. Huntley, the City's Geologist, advising a total of 20 wells. The most economical method of drilling is at a uniform rate of 2 wells per year. The eleventh, twelfth and thirteenth years, representing such a great increase in the rate of drilling, indicate the point at which it is no longer economical to maintain the sole supply from the initial field, and the development beyond this point should be confined to extensions or new fields that have been opened up by prospecting before the tenth year. In the number of wells in the following schedule, allowance is made for from 2 to 3 wells out of order or not in use at any given time as normal prudence would dictate this allowance.

The rate of drilling new wells to maintain a supply beyond the thirteenth year will depend on average capacities of the fields not yet discovered, and, therefore, the present depletion charge cannot take into account any costs beyond the date of bringing in gas from new fields.

#### REQUIRED NUMBER OF WELLS

<i>Year</i>	<i>Proven Fields</i>	<i>Exploration</i>	<i>Total</i>	<i>New Wells Each Year</i>
1	10	2	12	2
2	13	4	17	5
3	16	6	22	5
4	19	8	27	5
5	23	10	33	6
6	26	12	38	5
7	29	14	43	5
8	32	16	48	5
9	35	18	53	5
10	39	20	59	6
11	46	20	66	7
12	55	20	75	9
13	78	20	98	23

In addition to the above new wells and the lines necessary to connect up those in the proven field, this reserve will have to provide for a compressing station to be built during the twelfth year costing approximately \$180,000.00. The reserve necessary to provide these funds and the charge per 1,000 feet is shown on the following schedule:—

Cost of drilling proven field.....	\$ 945,000.00
Cost of drilling exploration wells.....	696,000.00
Cost of compressor station.....	180,000.00

Total depletion charge for 12 years.....\$1,821,000.00



It is assumed in fixing this charge that instead of doing the excessive amount of drilling called for in the above schedule because of declining well capacity in the proven field during the eleventh and twelfth years, that the necessary additional supplies will be drawn from the new fields during those years at no more than the average preceding cost of drilling. In our final depletion charge the eleventh and twelfth years' drilling is taken into account at \$84,000.00 per year in the proven field instead of the cost of 16 wells indicated above. This makes the total depletion charge for twelve years \$1,643,000.00, which, divided by the total sales estimated up to that time of 27,125,000,000 cubic feet, gives a depletion reserve charge of 6.07c. per 1000 cubic feet of gas.

It is the conclusion of the Board, based on the advice of its technical advisor, that a charge of 6c. per 1000 cubic feet is absolutely necessary as a depletion charge until such time as operation of the field demonstrates the degree of accuracy of the estimates in evidence in this case as to sales, storage quantities and the effect of withdrawal of gas on the wells' capacity.

In order to carry out a programme of regular supply and good service for the City of Edmonton the programme outlined above must be undertaken from the inception of the enterprise.

At the time of expiration of the present rate, that is, at the end of three years, actual observations will be available, making it possible to compute with much greater accuracy the total reserve of the proven area and the rate of increase in the markets, and this depletion fund can then be revised in accordance with the actual observations. If the reserve should prove to be greater than now indicated, the time for the carrying out of this development programme will be correspondingly extended.

If the amount of sales realized by the Company is less than the estimates anticipated the time will be correspondingly extended.

If the new fields or extensions shown by the exploration work are nearby and involve only moderate pipe line extensions, this will have a correspondingly favourable effect. The schedules of cost shown above are the only ones that can be properly based on the present evidence in this case.

### DEPRECIATION RESERVE

(Reserve for repayment or amortization of Plant within expected period of its life.)

The application of the Company in this case asks that a reserve for this purpose be set up on the basis of a charge of 6c. per 1,000 cubic feet. This quantity is based on the necessary total sum required for retiring the bond issue to be realized during the sale of the estimated proven reserves of sixty billion cubic feet of gas. It is represented that the funds so provided for shall be set aside and accumulated and the interest thereon credited to income each year. The City requests the reduction of the total amount to be accumulated to the extent of the salvage value of the plant at the end of 20 years, showing this by the testimony of its expert to be 10% of the cost on main and field lines and 40% on the City plant. It also requests that the repayment fund be accumulated on a twenty-year sinking fund basis instead of the method shown on the application.

It is a conclusion of the Board that the request for a salvage allowance is reasonable and equitable, and that such an allowance should be made and

that the amount claimed by the City is conservative. The total amount of salvage thus claimed is approximately \$600,000.00 and its effect is to reduce the charge per 1000 by 1c. It is the conclusion of the Board, and this conclusion is borne out by its own technical advisor, that the sinking fund plan should not be adopted, as it is contrary in effect to the principle of retirement of the capital during the life of the supply of the gas, on which this method of charging is founded. The Board therefore allows a rate of 5c. per 1000 cubic feet as the depreciation charge.

### RATE OF RETURN

The rate of return to investors asked for in this application is 12% on the capital sum. The City claims 10% is sufficient. It is shown by the evidence that the rate at which bonds will be sold for financing this enterprise will cost the Company 9.75% for bond capital. Under these circumstances the claim for return of more than 10% would not seem unjust. We find, however, that on computing the effect of the larger rate of return, that it will result in an excessive price for gas which would injure the business of the Company by restriction of its market, more than the additional rate would compensate. It is also apparent that the capital sum must, of necessity, be very materially increased above the original cost by the addition and deficiencies of earnings from the earlier years of operation, and the effect of this accumulation of capital account off-sets any apparent injustice of a seemingly low rate of return sufficiently to justify the Commission in fixing the rate at 10%, and the Board accordingly finds this to be the rate to be allowed.

### ESTIMATED SALES

An estimate is submitted in evidence in this case compiled from experience in Calgary, the Water Service statistics in Edmonton, the judgment of Commissioner Yorath and Mr. Hill, the Company's Engineer. The Company's estimate and the City's estimate agree as to the number of consumers and the total amount of gas to be sold over a period of 20 years, but disagree slightly as to the amount of sales in the first three years per domestic consumer. The estimated number of consumers adopted by both parties is as follows:—

Year	Domestic	Industrial
First -----	3900	100
Second -----	5875	125
Third -----	7350	150

The City uses an estimated sale of 225,000 cubic feet per year per average domestic consumer and 2,000,000 per industrial consumer. The Company uses a figure of 200,000 cubic feet per domestic consumer. Both of these quantities are slightly larger than has been realized in other communities, on the basis that gas has never before been sold under such rigorous climatic conditions. The Board believes that a larger figure than 200,000 cubic feet would be unwarranted and that is the quantity taken in its computation of the Company's earnings. On this basis, however, the total domestic consumption for the first year would be 780,000,000 cubic feet while the Company places the domestic consumption for that period at 800,000,000 cubic feet. The Board therefore has adopted that figure for the first year, although that brings the amount used by the average domestic consumer to somewhat over 200,000 cubic feet.

Combining the foregoing findings as to allowances for capital sum, estimated sales, operating cost, depletion reserve, amortization reserve, and rate of



return, and taking into account the effect on the capital sum, of the deficiency of earnings for initial years, it is found by trial method that the allowed rate of return can only be realized by a rate of 30c. per 1,000 for industrial gas and 46½c. per 1,000 cubic feet for domestic gas. A final computation of earnings under this rate and its agreement with the necessary revenue is shown by the following earning statement for the first three years' operation. This earning statement shows a deficiency of earning below the allowed rate of return of \$333,290.00 for the first year; \$231,014.00 for the second year, and \$153,611.00 for the third year.

It will be noted that no allowances are made on this earning statement for income from the cumulative amortization reserve. The interest on this reserve at 7% should be credited to the income account of the Company and will sufficiently offset the above deficiencies after the first few years as shown on the curve sheet, being appendix No. 3 hereto. The curve there shown indicates the relations between the decreasing deficiencies and the increasing income from amortization reserve and shows that they will approximately balance within the period utilized as a basis for fixing the depletion reserve.

In view of its findings the Board will accordingly fix the rate for natural gas for domestic consumption at 46½c. per thousand cubic feet, and the rate for industrial gas at 30c. per thousand cubic feet.

### EARNING STATEMENT

#### RATE BASE—

1. Preliminary expense .....	\$ 681,406.82
2. Plant cost .....	2,739,468.00
3. Bond Discount .....	760,532.00

Total rate base .....\$4,181,406.82 1st year

EXPENSE	1ST YEAR	2ND YEAR	3RD YEAR
Operating cost .....	\$200,000.00	\$200,000.00	\$210,000.00
Lease rental .....	33,000.00	33,000.00	33,000.00
Franchise tax .....	4,250.00	9,320.00	15,500.00
	<u>\$237,250.00</u>	<u>\$242,320.00</u>	<u>\$258,500.00</u>

#### RESERVED

Depletion, 6c on 1000 million ..	\$ 60,000.00	On 1440 \$ 86,400.00	On 1762 \$105,720.00
Amortization, 5c .....	50,000.00	72,000.00	88,100.00
TOTAL COST .....	<u>\$347,250.00</u>	<u>\$400,720.00</u>	<u>\$452,320.00</u>

	1ST YEAR		2ND YEAR		3RD YEAR	
AT 46½c AND 30c SALES	Cons.	Revenue	Cons.	Revenue.	Cons.	Revenue
Domestic .....	3900	\$372,000	5875	\$546,375	7350	\$683,550
(800 million c.f.)						
Industrial .....	100	60,000	125	75,000	150	90,000
	<u>4000</u>	<u>\$432,000</u>	<u>6000</u>	<u>\$621,375</u>	<u>7500</u>	<u>\$773,550</u>

NET RETURN .....	\$84,750	\$220,465	\$320,970
CAPITAL .....	\$4,181,406	\$4,514,797	\$4,745,812
10% return .....	418,140	451,479	474,581
Actual return .....	84,750	220,465	320,970
Deficiency .....	<u>\$ 333,390</u>	<u>\$ 231,014</u>	<u>\$ 153,611</u>

As has already been indicated, the period over which these rates are to be in force is three years from the date on which gas is first supplied to consumers in Edmonton. It has already been pointed out that the Board has had to take as the basis for these rates the best engineering estimates it could obtain in the place of actual facts, which will be available at the end of this period. In view of this, it is highly important that the best possible records be kept for the purpose of establishing accurately the decline of rock pressure, field capacity, and determining the total reserves. It is also important that conclusive data as to leakage and plant conditions should be available. In view of this the Board therefore will require the Company to maintain continuous and accurate measurements by the best established methods, first, of the amount of gas taken from the field at the initial end of the pipe line, and in case of drawing gas from more than one field, that the measurements be taken from each field separately; second, that careful determination of the rock pressure be made each year at time of minimum deliveries by securing the highest possible degree of "rest" for the field and building the pressure up to its maximum in different parts of the field successively; third, that measurements of gas be maintained on a very thorough basis at the point of delivery to the City distributing plant for the purpose of keeping careful record of line losses and City plant losses, and the load curve necessary to establish the necessary peakload data.

The stipulations as to plant construction are treated sufficiently on page 15 hereof. It must also be understood that the reserve funds herein provided for together with any interest that these funds may earn, shall be definitely set aside for the specific purpose for which these funds are created, and not dissipated or otherwise utilized so as to interfere with their proper application to and provision for their respective purposes.

The term "industrial consumer" has not been defined by the Board, but it is realized that this will have to be done. The Board has had no evidence before it on this point, and it is not prepared at this moment and without further enquiry into the question, to define this term. One of the main reasons for seeking to extend this term beyond strict industrial uses is to enable the Company to increase its gas consumption in the earlier years of its operation. The Board sees where questions of discrimination may arise, from too wide a definition of the term, as well as the defeating of the very object for which a wide definition of the term is sought. It will therefore reserve this question pending further enquiry into and further consideration upon the matter.

#### FUTURE RATES

The process of rate regulation allowance of a certain invariable rate of return upon capitalization, regardless of efficiency of operation, is defective in that it lacks an incentive to the utility company to increase its economies and efficiency of operation. It may be found desirable in case of future revisions of this rate to establish a basis for increasing the allowed rate of return whenever by efficient operation and economies the Company can secure this earning accompanied by a lower rate at which gas is sold. This would not apply, however, during the early years when the earnings must necessarily be deficient. In the establishment of such an allowance, it would be necessary to exercise proper safeguards so that apparent economies should not be made at the expense of the reliability of the supply.

Dated at Edmonton, this twenty-seventh day of November, A.D. 1922.

BOARD OF PUBLIC UTILITY COMMISSIONERS,  
(Sgd.) A. A. CARPENTER,  
*Commissioner.*



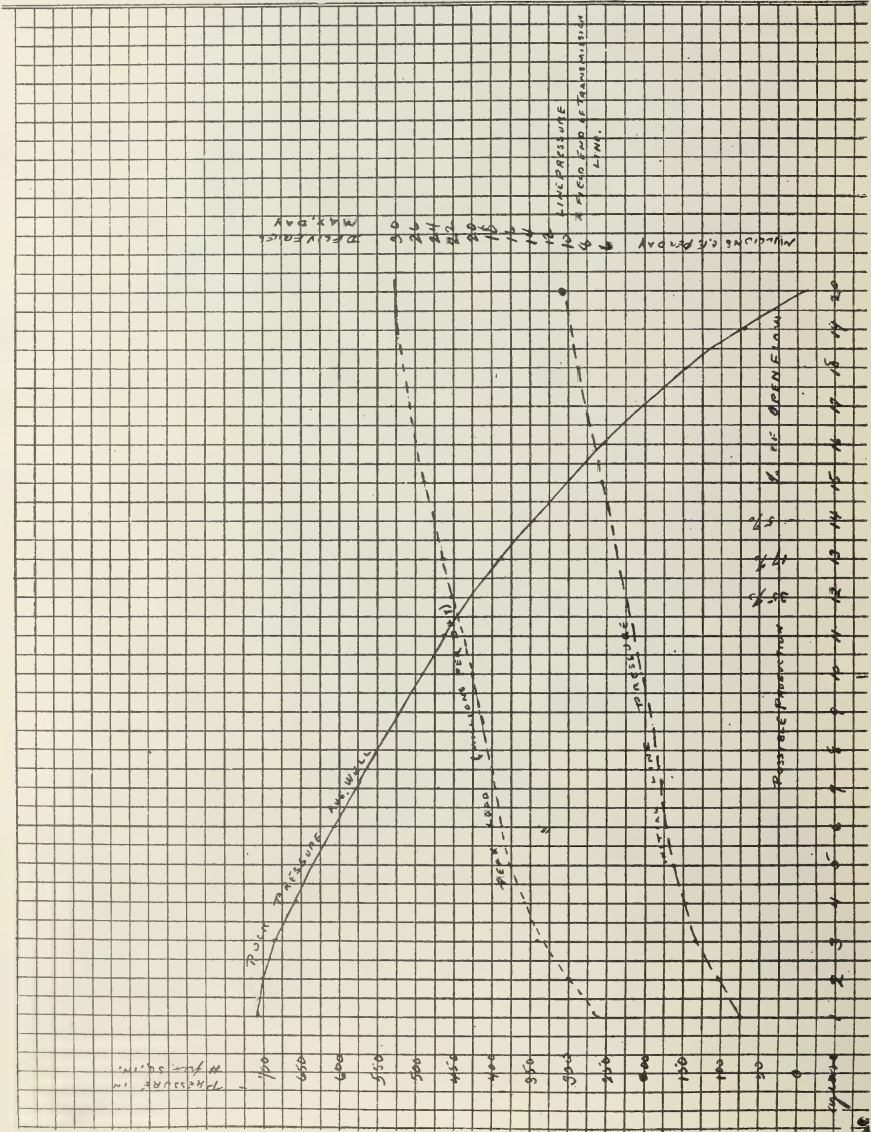
APPENDIX No. 1

EDMONTON RATE CASE.

Curves showing variation in Rock Pressure and Line Pressure, and maximum daily delivery.

Computed by F. P. Fisher.

October, 1922.



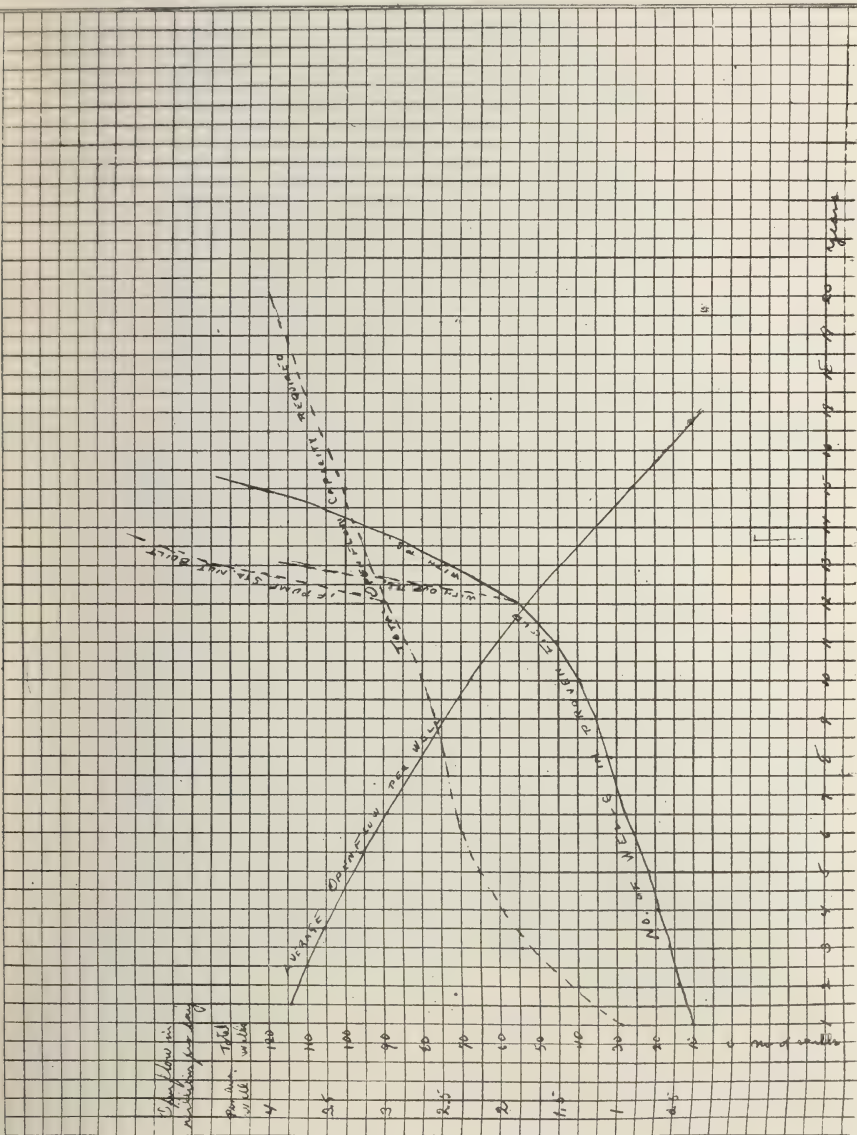
## APPENDIX No. 2

## EDMONTON RATE CASE.

Number of Wells required in proven field.

Computed by F. P. Fisher.

October, 1922.





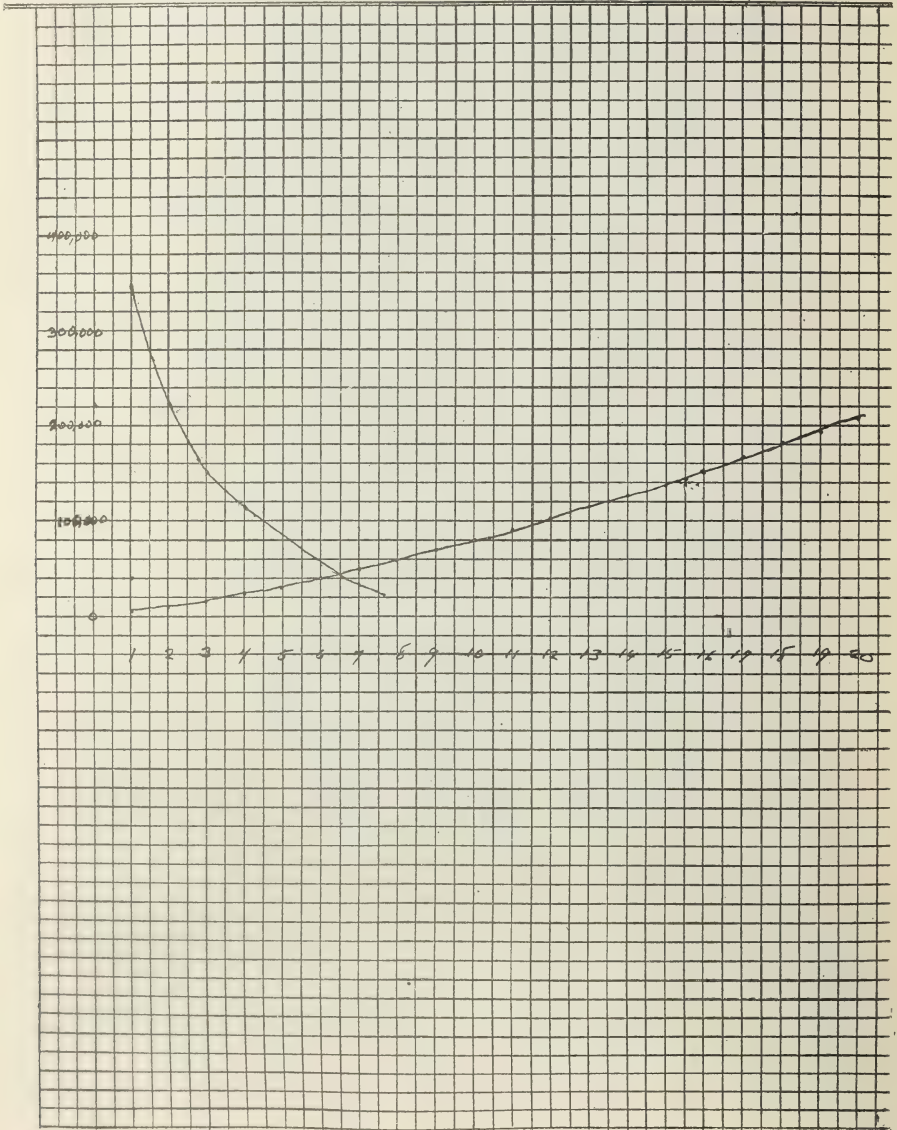
APPENDIX No. 3

EDMONTON RATE CASE.

Income on Amortization Reserve, compared with Earning Deficits.

Computed by F. P. Fisher.

November, 1922.



Order No. 2118—File No. 2742

THURSDAY, THE 30th DAY OF NOVEMBER, A.D. 1922.

Order fixing rates to be charged for natural gas to be supplied by the Northern Alberta Natural Gas Development Company, Limited, to the City of Edmonton, and its inhabitants, in accordance with the terms of the Board's decision immediately preceding and bearing date the 27th day of November, A.D. 1922.

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FILE No. 241.

OKOTOKS ELECTRIC COMPANY, LIMITED, and THE TOWN  
OF OKOTOKS.

Application by the Okotoks Electric Light Company for an order of the Board of Public Utility Commissioners increasing the rates chargeable by the Company for electric light and power in the Town of Okotoks. Under the franchise agreement these rates were to be subject to revision by the Board in case it was found that the franchise rates were not yielding a fair return upon the investment. The application was heard at Calgary on November 8th, 1922. After investigation the Board was of the opinion that the rates asked by the Company, if granted, would result by reason of reduced consumption, in a further loss to the Company rather than in an increase of revenue. Following the suggestion of the Board, the town and the Company arrived at an agreement in regard to the rates, which agreement is to be tried out for the period of one year. Upon the filing of certain further material by the Town, an order is to be made along the lines of the agreement mentioned.

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FILE No. 2613.

TOWN OF MAGRATH, and THE CRANE CASSIDY ELECTRIC  
COMPANY, LIMITED.

Complaint by the Town of Magrath that the Crane Cassidy Electric Company, Limited, the holders of a franchise for supplying electric light to the Town of Magrath, was not complying with the terms of its franchise. Investigation showed that the rates in force were insufficient to allow the Company a fair return upon its investment. As the question of rates was not referred to it under the franchise agreement, the Board was powerless to deal with the matter, but endeavored to effect a settlement by bringing the parties to some agreement. A tentative agreement was arrived at by a voluntary readjustment of the rates, these rates to be tried out for one year.

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FILE No. 110.

In the matter of an application of the City of Calgary for an order directing the Canadian Western Natural Gas, Light, Heat & Power Company, Limited, to augment the supply of natural gas conveyed to and distributed to the City of Calgary, and for an order fixing or determining the price at which natural gas shall be sold within the City of Calgary and

In the matter of an order of the Board of Public Utility



Commissioners, bearing date the 30th day of November, A.D. 1921, for the augmentation of the supply of natural gas to the City of Calgary and fixing the rates to be charged therefor.

August 29, 1922. Notice was given by the Board requiring the Canadian Western Natural Gas, Light, Heat & Power Company, Limited, to show why the Board's Order No. 1776 increasing the rates chargeable by the Company for natural gas supplied to the City of Calgary, should not be revoked on the ground that the Company had not complied with the conditions of said Order and an order was made for a re-hearing of the former application.

September 12th and 13th, 1922. Hearing of the matter at Calgary. At close of the evidence submitted by the Company, and at the request of Counsel for one of the gas consumers, the matter was adjourned for two weeks. Further hearing was enlarged to enable measurement to be made of the Company's gas wells. Subsequently, negotiations were entered into between the City and the Company, and the Board was informed that a settlement had been arrived at by the parties. No further action has been taken.

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THURSDAY, THE FIFTEENTH DAY OF JUNE, A.D. 1922.

In the matter of The Municipal Hospitals Act; and

In the matter of an appeal by certain ratepayers from the apportionment of capital and maintenance expenditure by the Mannville Hospital District No. 1.

This is an appeal by twenty-five ratepayers of that portion of the Municipal District of Buffalo Coulee No. 453, included in the Mannville Hospital District No. 1, against the amount requisitioned by the Hospital Board from the unit in question.

The Mannville Hospital District was established under a scheme ratified under The Municipal Hospitals Act, cap. 15 of the Statutes of Alberta, 1918. The amount apportioned to this particular unit under the original scheme was \$2,946.81. The assessment was made on a basis of 3c. per acre, and in 1920, there having been a revision of the acreage in the unit, the amount requisitioned was \$3,040.50. In 1921 the amount requisitioned from this unit was \$3,757.44, requiring a levy of three mills on the dollar. In the present year the amount requisitioned is \$3,405.00, requiring a  $2\frac{3}{4}$  mill rate.

At the time of the ratification of the scheme and until 1921, land in the Buffalo Coulee Municipal District was assessed on an acreage basis, but in 1921 all municipal districts, so far as assessments were concerned, were put on a valuation basis as assessment on an acreage basis has been done away with by previous legislation.

The appeal in question involves a consideration of Section 29 of The Municipal Hospitals Act, and particularly of the two provisoes of this Section. Section 29 provides for the apportionment of the total amount estimated as necessary to operate the hospital during its first year, also for the apportionment in each subsequent year. The total amount required, including debenture payments and interest and maintenance costs, after allowing for estimated revenue, is to be divided amongst the included areas, and in regard to subsequent years the Hospital Board may vary the proportions in which the total sum divided

is to be payable by the included areas, but an appeal lies to the Board of Public Utility Commissioners against such apportionment.

There are two provisos in Section 29 and these only affect hospitals that have been established under the 1918 Act. The first proviso provides that the total amount of capital and maintenance expenditure apportioned to an included area shall be such as not to require the levy of a higher rate than three mills on the dollar where the assessment is on a valuation basis, or 3c. per acre where the assessment is on an acreage basis. As already indicated, assessment on an acreage basis has been entirely done away with and the limitation of three mills is the only one that can now apply. So far as any change, therefore, from a 3c. an acre rate to a three mill rate is concerned, the Hospital Board seems to be under no obligation to continue the assessment upon a basis of 3c. an acre.

However, in 1920 this Section was amended by the addition of a second proviso, which provides that the Hospital Board may apportion the amount of capital and maintenance expenditure in such manner that while the total amount shall not exceed that provided for in the original scheme, as ratified by the ratepayers, the tax shall be levied equitably on the several areas. The limitation in the first proviso is in regard to the tax rate, the limitation in the second proviso is that the total amount for capital and maintenance expenditure shall not exceed that provided for in the original scheme. The limitation in the first proviso occurs in the 1918 Act with the exception that in that Act it was absolute, while at present the limitation may be removed if the ratepayers consent. Before the passing of the second proviso the Hospital Board would have been able to vary the amounts divided amongst the included areas in any way, provided the amount requisitioned from any one unit did not exceed 3c. an acre, or after 1920, three mills on the dollar. This apparently did not afford the protection that the ratepayers felt they were entitled to, otherwise there would have been no reason for enacting this second proviso which further restricts the power of the Hospital Board in the manner indicated.

It has been suggested that unless the Hospital Board attempts to change the proportions allotted to the various units, it may increase the total amount as long as that does not entail a greater rate than three mills on the dollar in any unit. It is doubtful whether, if the total amount to be raised is increased, it does not require a further apportionment, even though the percentages may remain the same. The apportionment to or the requisition from each unit is really for a lump sum, and not a percentage at all.

However, in this particular case it is clear that the original percentages have not been retained in the requisition for 1922. That necessarily means that there has been a re-apportionment and if so, the second proviso would clearly seem to apply with its limitation that the total amount to be raised should not exceed the amount provided for in the original scheme. To come to any other conclusion it would be necessary to disregard the second proviso entirely.

The Board is therefore of the opinion that the Hospital Board is restricted in this case, not particularly to requisitioning the same amount from the Buffalo Coulee unit as was set out in the original scheme, but it is restricted so that the total amount it seeks to raise does not exceed the amount to be raised in that scheme. In other words, while the apportionment may be varied the total amount in the original scheme must not be exceeded.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*



SATURDAY, THE SEVENTEENTH DAY OF JUNE, A.D. 1922.

In the matter of The Municipal Hospitals Act, cap. 8, Statutes of Alberta, 1919; and

In the matter of an appeal by certain ratepayers of the Village of Islay against the amount requisitioned by the Hospital Board of the Islay Municipal Hospital District.

This is an appeal under the provisions of Section 29 of The Municipal Hospitals Act, cap. 8, Statutes of Alberta, 1919, by twenty-five ratepayers of the Village of Islay against the amount requisitioned by the Board of the Islay Municipal Hospital District for the year 1922. The amount of the original requisition from the Village was \$500.00. In 1921 this amount was increased to \$700.00 and this year it has been further increased to \$800.00. No specific reasons have been given for this appeal, but in a letter sent to the Commission previous to the lodging of the appeal, the Secretary-Treasurer of the Village stated that the Village Council considered that it was asked to pay more than its share, considering the village assessment, and that the Village of Islay was paying a much higher rate than neighboring towns in adjoining hospital districts.

No one appeared for the appellants at the hearing, and with the scant material before it, the Board hesitates to disturb the present apportionment. The proportions paid by towns and villages in the various municipal hospital districts throughout the Province are by no means fixed by the relation their assessments bear to the assessments of the rural units. If the assessment only were considered, the amount payable in this case would be very much less than the first amount requisitioned. There is no principle or basis of apportionment set out in The Municipal Hospitals Act to be adopted in fixing the amount of the requisition upon villages and towns in any particular district. That the basis is entirely different from that adopted for the rural units is quite apparent if a comparison is made of the amounts requisitioned in the different municipal hospital districts and the village or town assessments. In this particular case, it has not been shown that the amount requisitioned is unfair merely because it has been very considerably increased over the amount originally requisitioned. There has been a considerable increase in the amounts requisitioned from the rural units. In one case it is over 30% above the original amount and in another case it is over 25%. There is nothing in the Act placing the burden of showing that the requisition is fair upon the hospital board, and without in any way expressing an opinion as to whether the amount of the requisition in question is fair or not, the Board is of the opinion that there have been no reasons given it warranting it in disturbing the present apportionment. The appeal will therefore be dismissed, not because the Board has found that the apportionment is fair, but simply because there is no evidence before it to show that it is unfair.

The appeal in question is accordingly dismissed.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

## ORDERS RELATING TO PROVINCIAL RAILWAYS.

Order No.	Date	Applicant.	Nature of Order.
1782	1st Dec., 1921 ..	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff P.U.C. No. 109 and cancelling P.U.C. No. 107.
1783	1st Dec., 1921 ..	A. & G. W. Ry. Co.	Approval of Supplement No. 2 to A. & G. W. Ry. Tariff, P.U.C. No. 98, and cancelling Supplement No. 1 of said Tariff.
1784	1st Dec., 1921 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 99.
1785	1st Dec., 1921 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 2 to A. & G. W. Ry. Tariff, P.U.C. No. 104, and cancelling Supplement No. 1 of said Tariff.
1787	1st Dec., 1921 ..	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 113.
1788	1st Dec., 1921 ..	A. & G. W. Ry. Co.	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 111, and cancelling A. & G. W. Ry. Tariff, P.U.C. No. 66.
1789	1st Dec., 1921 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 111.
1790	12th Dec., 1921 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 110, and cancelling P.U.C. No. 53.
1791	12th Dec., 1921 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 112, and cancelling P.U.C. 105.
1791-a	12th Dec., 1921 .	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. P.U.C. 113.
1792	12th Dec., 1921 .	A. & G. W. Ry. Co..	Approval of Supplement No. 3 to A. & G. W. Ry. Tariff, P.U.C. No. 104, and cancelling Supplement No. 2 of said Tariff.
1805	18th Jan., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 4, (Passenger Tariff).
1829	17th Feb., 1922 .	L. & N. W. Ry. Co..	Approval of L. & N. W. Ry. Tariff, P.U.C. No. 2, and cancelling L. & N. W. Ry. P.U.C. No. 1.
1830	20th Feb., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 110.
1831	20th Feb., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 3 to A. & G. W. Ry. Tariff, P.U.C. No. 98, and cancelling Supplement No. 2 of said Tariff.
1832	20th Feb., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 109.



## ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date.	Applicant.	Nature of Order.
1833	20th Feb., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 4 to A. & G. W. Ry. Tariff, P.U.C. No. 104, and cancelling Supplement No. 3 of said Tariff.
1837	23rd Feb., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 2 to A. & G. W. Ry. Tariff, P.U.C. No. 111.
1838	23rd Feb., 1922 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 114, and cancelling A. & G. W. Ry. P.U.C. 100.
1846	17th Mar., 1922 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 117.
1855	22nd Mar., 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 116.
1875	3rd April, 1922 .	L. & N. W. Ry. Co..	Approval of L. & N. W. Ry. Tariff, P.U.C. No. 3.
1847	17th Mar., 1922 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 115, and cancelling A. & G. W. Ry. P.U.C. No. 101.
1892	24th April, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 118.
1893	24th April, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 119.
1894	24th April, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 120.
1894-a	24th April, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 123.
1910	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 10 to A. & G. W. Ry. Tariff, P.U.C. 113.
1911	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 119.
1912	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C. No. 120.
1913	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 122, and cancelling A. & G. W. Ry. P.U.C. 106.
1914	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 124, and cancelling A. & G. W. Ry. P.U.C. 122.
1915	3rd May, 1922 ..	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 125.
1915-a	3rd May, 1922 ..	L. & N. W. Ry. Co..	Approval of Supplement No. 1 to L. & N. W. Ry. Tariff No. 4, P.U.C. No. 3.

## ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date.	Applicant.	Nature of Order.
1927	15th May, 1922	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff, P.U.C.
1942	27th May, 1922	C. C. Ry. Co.....	Approval of the following railway crossings and road diversions—  Railway Crossings: At Station 108 95 At Station 171 22.5 At Station 242 06.4 At Station 254 43.3  Road Diversions. At Station 108 95 At Station 125 82.1 and At Station 129 61.3 At Station 171 22.5 At Station 242 06.4  On the South Boundary of the S.E.¼ 30-83-22, W. 5th Meridian.  In the N.W.¼ 33-82-24, W. 5th Meridian.  Between the N.W. and S.W. qrs. of 16-83-23, W. 5th Meridian.
1942-a	29th May, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 126.
1996	30th June, 1922	A. & G. W. Ry. Co..	Approval of Supplement No. 16 to A. & G. W. Ry. Tariff, P.U.C. No. 113, and cancelling Supplement No. 15.
1997	30th June, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 127, and cancelling A. & G. W. Ry. P.U.C. No. 123.
1998	30th June, 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. 128, and cancelling A. & G. W. Ry. P.U.C. 112.
1999	30th June, 1922	A. & G. W. Ry. Co..	Approval of Supplement No. 19 to A. & G. W. Ry. Tariff, P.U.C. No. 113, and cancelling Supplements Nos. 16 and 17.
2028	14th Aug., 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. 131, and cancelling A. & G. W. Ry. Tariff 100.
2029	14th Aug., 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, No. 135, P.U.C. 130, and cancelling A. & G. W. Ry. 118, P.U.C. No. 113.
2039	24th Aug., 1922	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, No. 133, P.U.C. 132, and cancelling A. & G. W. Ry. Tariff 126, P.U.C. No. 121.



## ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant.	Nature of Order.
2040	14th Aug., 1922	A. & G. W. Ry. Co..	Approval of Supplement No. 3 to A. & G. W. Ry. Tariff No. 101, P.U.C. 111, and cancelling Supplements Nos. 1 and 2.
2051	7th Sept., 1922 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff, P.U.C. No. 128, and cancelling A. & G. W. Ry. No. 8, P.U.C. No. 7.
2066	27th Sept., 1922	A. & G. W. Ry. Co..	Approval of Supplement No. 2 to A. & G. W. Ry. Tariff, P.U.C. No. 4, "Passenger Tariff."
2083	20th Oct., 1922 .	L. & N. W. Ry. Co..	Permission granted to Railway Company to divert roadway running north and south in the West half of Section 30, Township 40, Range 1, West of the 5th Meridian.
2084	20th Oct., 1922 .	L. & N. W. Ry. Co..	Permission granted to Railway Company to divert roadway between the north-east quarter of Section 21 and the south-east quarter of Section 28, both 42-2-W. 5th.
2087	24th Oct., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 1 to A. & G. W. Ry. Tariff No. 123, P.U.C. 118.
2088	24th Oct., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 2 to A. & G. W. Ry. Tariff 124, P.U.C. No. 119.
2099	3rd Nov., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 8 to A. & G. W. Ry. Tariff No. 135, P.U.C. 130, and cancelling Supplement No. 5.
2100	3rd Nov., 1922 .	A. & G. W. Ry. Co..	Approval of A. & G. W. Ry. Tariff No. 138, P.U.C. No. 134.
2101	3rd Nov., 1922 .	A. & G. W. Ry. Co..	Approval of Supplement No. 4 to A. & G. W. Ry. Tariff No. 131, P.U.C. No. 127, and cancelling Supplement No. 3.
2102	8th Nov., 1922 .	L. & N. W. Ry. Co..	Approval of L. & N. W. Ry. Tariff No. 5, P.U.C. No. 4, and cancelling L. & N. W. Ry. Tariff, No. 3, P.U.C. No. 2.

## MUNICIPAL BORROWINGS.

Name of City	Amount and Terms of Repayment	Purpose.
Edmonton.....	\$2,250,000.00. Debentures to be dated 1st April, 1922, repayable 1st April, 1947. Interest rate: 5½% per annum. Authorized, 22nd April, 1922, under Order No. 1891.	Buying outstanding debentures of the city.
Edmonton.....	\$75,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized, 29th April, 1922, under Order No. 1900.	Purchasing and installing additional equipment in the City's Power Plant.
Edmonton.....	\$250,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized, 29th April, 1922, under Order No. 1901.	Making further extensions and additions to the City's Telephone System.
Edmonton.....	\$20,000.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized, 29th April, 1922, under Order No. 1902.	Gravelling part of 118th (Alberta) Avenue, a highway in the City of Edmonton.
Edmonton.....	\$12,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized, 29th April, 1922, under Order No. 1903.	Erecting and equipping two comfort stations in the city.
Edmonton.....	\$37,500.00. Debentures to be repayable in 20 equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 6% per annum. Authorized, 29th April, 1922, under Order No. 1904.	Paying part of the cost of erecting a building for library purposes in the city.
Edmonton.....	\$14,000.00. Debentures to be repayable at expiration of 30 years from date of issue. Interest rate: 6% per annum. Authorized, 29th April, 1922, under Order No. 1905.	Increasing the area of and erecting market buildings on the South Side Market, Edmonton.
Edmonton.....	\$930,000.00. Debentures to be dated 1st May, 1922, repayable 1st May, 1952, with interest at 5½% per annum, payable half-yearly. Authorized, 29th April, 1922, under Order 1906.	In accordance with the terms of, and for the purposes set out in Bylaw 21 of 1922 of the City of Edmonton.



## MUNICIPAL BORROWINGS—Continued.

Name of City	Amount and Terms of Repayment	Purpose.
Wetaskiwin.....	\$8,000.00. Debentures to be repayable in 20 equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 7% per annum. Authorized, 11th May, 1922, under Order 1922.	Repayment of monies expended in improving, extending, maintaining and additional constructing the existing Municipal Electric Light and Power Plant of the city.
Wetaskiwin.....	\$3,000.00. Debentures to be repayable in 20 equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 7% per annum. Authorized, 11th May, 1922, under order 1923.	Making new connections and supplying water meters and necessary extensions to the Waterworks System in the city.
Lethbridge.....	\$4,000.00. Debentures to be repayable in 10 equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 6% per annum. Authorized, 13th June, 1922, under Order 1993.	Completing the Library Building in the city.
Medicine Hat....	\$100,000.00. Debentures to be repayable within thirty years from date of issue, and to bear interest at 6% per annum, payable semi-annually. Authorized, 21st August, 1922, under Order No. 2037-A.	For the purpose of paying off and discharging the debenture principal matured or maturing during the year 1922, under certain bylaws of the City and of the Medicine Hat S.D. No. 76, etc.
Red Deer.....	\$47,000.00. Treasury bills to be dated 1st October, 1922, and repayable 1st October, 1932, with interest at 6% per annum, payable on first days of April and October in each year during currency of Bills. Authorized, 11th September, 1922, under Order No. 2057.	Borrowed against arrears of taxes.
Edmonton.....	\$50,000.00. Debentures to be repayable at expiration of 30 years from date thereof, with interest at 5½% per annum, payable semi-annually. Authorized, 11th November, 1922, under Order No. 2104.	To cover the cost of widening part of 111th Avenue (Norwood Boulevard) and paving the portion widened.
Edmonton.....	\$11,500.00. Debentures to be repayable at expiration of 40 years from date thereof, with interest at 5½% per annum, payable semi-annually. Authorized, 11th November, 1922, under Order No. 2105.	Erecting buildings and otherwise improving the South Side Market.

## MUNICIPAL BORROWINGS—Continued.

Name of Town	Amount and Terms of Repayment	Purpose.
Leduc.....	\$5,000.00. Repayable in 10 equal annual instalments computed of principal and interest in accordance with the annuity system. Interest rate: 7% per annum. Authorized, 22nd April, 1922, under Order No. 1891-A.	To cover expenditures in connection with the Electric Lighting System in the Town of Leduc.
Hanna.....	\$50,000.00. Debentures to be repayable in 20 equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 7% per annum. Authorized, 15th May, 1922, under Order No. 1927-A.	For electric light purposes within the Town of Hanna.
Vermilion.....	\$6,000.00. Debentures to be dated 21st May, 1921, repayable in 20 consecutive annual instalments, with interest at 7% per annum, payable half-yearly. Authorized, 20th May, 1922, under Order 1931.	In lieu of certain debentures already issued, in accordance with the terms of Bylaw No. 199 of the Town of Vermilion.
Vermilion.....	\$20,000.00. Debentures to be dated 1st Sept., 1921, repayable in 20 consecutive annual instalments, with interest at 6½% per annum, payable half-yearly. Authorized, 20th May, 1922, under Order 1932.	In lieu of certain debentures already issued under Bylaw No. 208 of the Town of Vermilion.
Grande Prairie..	\$15,000.00. Debentures to be dated 1st May, 1922, repayable in 15 equal consecutive annual instalments, with interest at 7% per annum, payable half-yearly. Authorized, 20th May, 1922, under Order 1934-A.	In lieu of certain debentures already issued, in accordance with the terms of Bylaw 75 of the Town of Grande Prairie.
Vulcan.....	\$5,000.00. Debentures to be repayable in ten equal aggregate annual instalments of principal and interest from date of issue. Interest rate: 6% per annum. Authorized, 1st June, 1922, under Order 1947-A.	Paying for the following: Public Park Site, Nuisance Grounds, Cemetery Building, Cemetery and Fencing, Police Barracks, and Street Grading.
Stettler.....	\$5,000.00. Debentures to bear interest at 7% per annum, and to be repayable in 15 equal aggregate yearly sums, from the date of the debentures. Authorized, 10th April, 1922, under Order No. 1881-A.	Extending the Waterworks System in the said Town.



## MUNICIPAL BORROWINGS—Continued.

Name of Town	Amount and Terms of Repayment	Purpose.
Drumheller.....	\$15,000.00. Debentures to be dated 1st May, 1922, repayable in 20 annual instalments. Interest rate: 7% per annum, payable semi-annually. Authorized, 2nd June, 1922, under Order 1947-B.	In lieu of certain debentures already issued, in accordance with the terms of Bylaw No. 151 of the Town of Drumheller.
Drumheller.....	\$5,000.00. Debentures to be dated 1st May, 1922, repayable in 10 annual instalments. Interest rate: 7% per annum, payable semi-annually. Authorized, 2nd June, 1922, under Order 1947-C.	In lieu of certain debentures already issued, in accordance with the terms of Bylaw No. 152 of the Town of Drumheller.
Wainwright.....	\$16,000.00. Debentures to be dated 1st October, 1921, repayable in 15 annual instalments. Interest rate: 7% per annum, payable semi-annually. Authorized, 2nd June, 1922, under Order 1947-D.	In lieu of certain debentures already issued in accordance with the terms of Bylaw No. 130 of the Town of Wainwright.
Grande Prairie..	\$3,500.00. Debentures to be dated 1st August, 1921, repayable in 15 annual instalments. Interest rate: 7% per annum, payable semi-annually. Authorized, 5th June, 1922, under Order 1950-A.	In lieu of certain debentures already issued, in accordance with the terms of Bylaw No. 74 of the Town of Grande Prairie.
Vegreville.....	\$15,000.00. Debentures to be dated 1st August, 1922, repayable in 20 annual instalments. Interest rate: 7% per annum. Authorized, 29th June, 1922, under Order 1982.	Adjusting electric lines within the Town; installing sewer line between power house and main sewer, reconstruction of water main south of Power House; construction of reservoir at Power House; sewer extensions; purchasing and installing additional equipment at Power House; purchasing and installing electric meters and motor.
Ponoka.....	\$4,000.00. Debentures to be repayable in equal aggregate annual amounts during a period of ten years. Interest rate: 6% per annum. Authorized, 22nd July, 1922, under Order 2009.	To cover the cost of constructing wooden sidewalks on certain streets within the Town of Ponoka.
Drumheller.....	\$25,000.00. Debentures to be repayable in 20 equal consecutive annual instalments of principal, with interest at 7% per annum, payable semi-annually. Authorized, 31st July, 1922, under Order No. 2009-A.	To cover the cost of extending the water mains in the Town of Drumheller.

## MUNICIPAL BORROWINGS—Continued.

Name of Town	Amount and Terms of Repayment	Purpose.
Peace River.....	\$2,250.00. Debentures to be repayable in 15 equal annual aggregate instalments of principal and interest, interest at 6% per annum. Authorized, 2nd August, 1922, under Order No. 2019.	To cover the cost of constructing a cement sidewalk upon a portion of the street known as Broadway, in the Town of Peace River.
High River.....	\$2,500.00. Debentures to be repayable in 15 equal consecutive annual aggregate instalments of principal and interest, interest at 7% per annum. Authorized, 5th September, 1922, under Order No. 2048-B.	To issue debentures in lieu of certain debentures already issued under Bylaw No. 225.
Hanna.....	\$50,000.00. Debentures to be repayable in 20 equal consecutive annual instalments of principal, with interest at 7% per annum, payable semi-annually. Authorized, 5th September, 1922, under Order 2052.	To issue debentures in lieu of certain debentures already issued under Bylaw No. 17-A.
Stettler.....	\$15,000.00. Debentures to be repayable in 15 equal consecutive annual instalments, with interest at 7% per annum, payable semi-annually. Authorized, 7th September, 1922, under Order No. 2054.	For the purpose of purchasing and installing a new unit and extending and additionally constructing the existing Municipal Electric Light and Power Plant.
Stettler.....	\$5,000.00. Debentures to be repayable in 15 equal consecutive annual instalments of principal with interest at 7% per annum, payable semi-annually. Authorized, 7th September, 1922, under Order No. 2055.	Purchasing and installing mechanical stokers in existing Municipal Electric Light and Power Plant of said Town.
Bashaw.....	\$1,500.00. Debentures to be repayable in 10 equal consecutive annual instalments with interest at 6% per annum, payable annually. Authorized, 5th June, 1922, under Order No. 1949.	Drilling a well at the Fire Hall, providing the necessary machinery therefor, paying off the balance owing to the Waterous Engine Works Co., Ltd., and building a sidewalk from Bashaw Ave. to the site of the new school.
Viking.....	\$2,500.00. Debentures to be repayable in 10 equal consecutive annual instalments with interest at 6% per annum, payable annually. Authorized, 23rd June, 1922, under Order No. 1968.	Extending and completing a Fire Hall.
Chauvin.....	\$2,500.00. Debentures to be repayable in 10 equal consecutive annual instalments with interest at 6% per annum, payable annually. Authorized, 4th August, 1922, under Order No. 2023.	Building sidewalks, \$1,000; building a Skating and Curling Rink, \$1,500.



## MUNICIPAL BORROWINGS—Continued.

Name of Town	Amount and Terms of Repayment	Purpose.
Bawlf.....	\$1,000.00. Debentures to be repayable in 3 consecutive annual instalments, with interest at the rate of 6% per annum. Authorized, 14th August, 1922, under Order No. 2027.	Building sidewalks within the Village.
Champion.....	\$3,500.00. Debentures to be repayable in 10 equal consecutive annual instalments, with interest at 6% per annum. Authorized, 15th November, 1922, under Order No. 2108.	Erecting a Curling and Skating Rink and purchasing Fire Hall equipment.

## MUNICIPAL BORROWINGS—Continued.

Name and Number of Municipal Hospital District.	Amount and Terms of Repayment.	Purpose.
Lloydminster M.H.D. No. 8.	\$1,000.00. Debentures to be repayable in 5 equal consecutive annual instalments with interest at not more than 8% per annum, payable annually. Authorized, 23rd January, 1922, under Order No. 1810.	For the purpose of paying a share of the capital cost of sewage disposal plant within the Municipal Hospital District.
Viking M.H.D. No. 10.	\$1,000.00. Debentures to be repayable in 10 equal consecutive annual instalments with interest at not more than 8% per annum, payable annually. Authorized, 12th June, 1922, under Order No. 1957.	For the purpose of covering capital expenditures.



## SCHOOL DISTRICTS.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Irma S.D. No. 2435.	\$6,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th December, 1922, under Order No. 1793. This Order cancels Order No. 1716, dated October 3, 1921.	Purchasing school site, building and equipping a two room school house.
Fraserton S.D. No. 2657	\$1,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th December, 1922, under Order No. 1794.	Erecting a new school house.
Equity S.D. No. 3929.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th December, 1922, under Order No. 1795.	Purchasing school site and erecting frame school house.
Irma Secondary Consolidated S.D. No. 1.	\$2,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 19th December, 1922, under Order No. 1796.	Purchasing school site and fencing same, building frame barn and purchasing school equipment.
Abee S.D. No. 4016.	\$1,200.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 3rd December, 1922, under Order No. 1797.	Building a frame school house, acquiring equipment for same.
Shakespeare S.D. No. 3385.	\$1,200.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 4th December, 1922, under Order No. 1798.	Erecting a new school building.
Primrose S.D. No. 1949.	\$1,800.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th December, 1922, under Order No. 1799.	Enlarging and replastering, painting and reflooring school house, erecting frame teacher's residence.
Suniebend S.D. No. 4021.	\$1,800.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 3rd January, 1922, under Order No. 1800.	Erecting and equipping a frame school house.
Vauxhall S.D. No. 4053.	\$5,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 5th January, 1922, under Order No. 1801.	Purchasing, fencing and preparing school site, erecting and equipping school house, building basement.
Craven S.D. No. 1811.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 7th January, 1922, under Order No. 1802.	Building frame school house.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Ryley S.D. No. 1866.	\$15,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th January, 1922, under Order No. 1804.	Building a four room frame school with full basement.
Pelican S.D. No. 3980.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 19th January, 1922, under Order No. 1807.	Purchasing school site, building and equipping school building.
Oras S.D. No. 3036.	\$1,800.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 20th January, 1922, under Order No. 1809-A.	Purchasing school site, building frame school house, purchasing heater.
Fidelity S.D. No. 2709.	\$500.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th January, 1922, under Order No. 1812.	Building an addition to school house.
Grassy Slope S.D. No. 3993.	\$3,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th January, 1922, under Order No. 1813.	Building school house and out-buildings of frame construction, equipping school.
Craigellachie S.D. No. 4035.	\$1,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 31st January, 1922, under Order No. 1815.	Erecting a log school house and equipping same.
Chicken Lake S.D. No. 4018.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th February, 1922, under Order No. 1820.	Erecting a log school house and equipping same.
Padstow S.D. No. 4062.	\$500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th February, 1922, under Order No. 1821.	Purchasing equipment, installing heating apparatus and toilets.
West Legal S.D. No. 3315.	\$800.00. Repayable in 8 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th February, 1922, under Order No. 1825.	Covering capital expenditures incurred in building and equipping school, erecting barn and teacher's residence, over and above the proceeds of debenture No. 1.
Grandcourt S.D. No. 4042.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 22nd February, 1922, under Order No. 1834.	Acquiring school site, erecting school building, barn, out-buildings and fence, purchasing school equipment.



## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Dry Crossing S.D. No. 3448.	\$600.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 23rd February, 1922, under Order No. 1835.	Purchasing and fencing five acres of land as teacher's residence site, building and furnishing teacher's residence.
Willow Hill S.D. No. 4003.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th February, 1922, under Order No. 1839.	Building and equipping school house, erecting small barn and coal shed.
St. Margaret S.D. No. 2093.	\$600.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 8th March, 1922, under Order No. 1841.	Building frame barn, adding frame cloak room to school house, repairing school property.
Calgary R.C.S. S.D. No. 1.	\$20,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th March, 1922, under Order No. 1845.	Erecting a four-roomed solid brick addition to St. Anne's School, East Calgary.
North Rosyth S.D. No. 3809.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 18th March, 1922, under Order No. 1848.	Building a frame school house, barn and out-buildings.
Zoria S.D. No. 4041.	\$1,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 20th March, 1922, under Order No. 1850.	Erecting a school house.
Wolfe S.D. No. 4010.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 20th March, 1922, under Order No. 1851.	Erecting first school house of frame construction, paying for equipment.
Dunbarney S.D. No. 4043.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 21st March, 1922, under Order, No. 1852.	Erecting and equipping a frame school house.
Fulham S.D. No. 3838.	\$600.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 21st March, 1922, under Order No. 1853.	Purchasing site, purchasing, moving, improving and repairing school building, procuring water for first school.
Jumbo Hill S.D. No. 2600.	\$650.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 30th March, 1922, under Order No. 1865.	Erecting fence, flag-pole, completing barn, painting barn and school, erecting fuel bin and paying for heating and ventilating system now installed.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Sideview S.D. No. 3817.	\$1,500.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 30th March, 1922, under Order No. 1866.	Buying material for and building a frame school house.
Stony Lake S.D. No. 3800.	\$2,000.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 30th March, 1922, under Order No. 1867.	Building frame school house.
Lone Tree S.D. No. 4007.	\$3,000.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 5th April, 1922, under Order No. 1876.	Erecting and equipping school house and out-buildings, purchasing site and fencing same, drilling well.
Newport S.D. No. 3233.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 6th April, 1922, under Order No. 1878.	Purchasing school site, erecting and equipping a frame school building, erecting barn.
North Sexsmith S.D. No. 3637.	\$1,400.00. Repayable in 10 instalments with interest at not more than 3% per annum, payable annually. Authorized, 6th April, 1922, under Order No. 1879.	Covering cost of new school house constructed of logs.
Scotstoun S.D. No. 1894.	\$600.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 11th April, 1922, under Order No. 1882.	Drilling well and installing pump, painting school buildings, building stone foundation under teacher's residence.
Tudor S.D. No. 4017.	\$1,000.00. Repayable in 10 instalments with interest at not more than 3% per annum, payable annually. Authorized, 15th April, 1922, under Order No. 1883.	Building, furnishing and equipping a school house.
Beaver Lodge S.D. No. 2341.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 19th April, 1922, under Order No. 1886.	Building a school house and installing equipment therein.
Confluence S.D. No. 2590.	\$13,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 20th April, 1922, under Order No. 1890.	Purchasing school site, constructing a four room frame school building with concrete foundation thereunder, fencing site, sinking well and purchasing necessary equipment.
Sarrai S.D. No. 4001.	\$500.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 24th April, 1922, under Order No. 1895. This Order cancels Order No. 1602, dated 23rd May, 1922.	Erecting a school house.



## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Vulcan S.D. No. 1902.	\$8,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th April, 1922, under Order No. 1896.	Paying for Primary School and equipment, sanitary toilets and additions, furniture and equipment of old school.
North Kleskun S.D. No. 3750.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st May, 1922, under Order No. 1898.	Building a first frame school.
Jack Pine Grove S.D. No. 2051.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 6th May, 1922, under Order No. 1916.	Building of frame a second room on the present site according to plans and specifications of the Provincial Architect, furnishing and equipping same, fencing school property, erecting stable.
Andrew S.D. No. 393.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th May, 1922, under Order No. 1918.	Erecting a new school and small stable (frame).
Big Beaver S.D. No. 4067.	\$500.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th May, 1922, under Order No. 1919.	Purchasing material to complete the school house, purchasing equipment.
Arctic S.D. No. 1989.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 11th May, 1922, under Order No. 1920.	Building a two room frame school house.
Treaty Hill S.D. No. 4056.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 11th May, 1922, under Order No. 1921.	Purchasing site and erecting and furnishing a frame school house, purchasing necessary equipment.
Gretna S.D. No. 1701.	\$1,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th May, 1922, under Order No. 1924.	Providing land and building teacher's residence.
Donnelly Heights S.D. No. 3739.	\$500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th May, 1922, under Order No. 1925.	Building a first school house.
Rochfort S.D. No. 4081.	\$9,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th May, 1922, under Order No. 1926.	Purchasing site, erecting and equipping a two room brick school.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Airdrie S.D. No. 918.	\$6,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 17th May, 1922, under Order No. 1929.	Adding two rooms to present school and purchasing equipment for same.
Blooming Valley S.D. No. 3912.	\$1,200.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th May, 1922, under Order No. 1935.	Securing school site, erecting and furnishing school house.
Gifford S.D. No. 4011.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th, May, 1922, under Order No. 1938.	Building a frame school house.
Bidinger S.D. No. 2739.	\$700.00. Repayable in 7 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th May, 1922, under Order No. 1939.	Purchasing school house and moving same, building foundation and chimney, purchasing equipment and furniture.
New Mannville S.D. No. 1547.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 26th May, 1922, under Order No. 1940.	Erecting a one room frame school house.
Metiskow S.D. No. 3027.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th May, 1922, under Order No. 1941.	Erecting and furnishing a frame school house, fencing school site, digging well and furnishing pump.
Glen Rock S.D. No. 3436.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 30th May, 1922, under Order No. 1943.	Building a frame school with full basement.
Wayne S.D. No. 3467.	\$20,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 31st May, 1922, under Order No. 1945.	Building a new brick and tile school house containing four class rooms.
Crafts S.D. No. 4051.	\$1,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st June, 1922, under Order No. 1946.	Building and furnishing a school house.
Bashaw S.D. No. 2571.	\$26,500.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 5th June, 1922, under Order No. 1948.	Building and equipping a four room brick school.



## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Drumheller S.D. No. 2472.	\$15,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 7th June, 1922, under Order No. 1952.	Purchasing school sites, erecting and furnishing frame school buildings, purchasing and installing steam heating plant in the Central School building.
Elmwood S.D. No. 3374.	\$1,800.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th June, 1922, under Order No. 1955.	Purchasing a school site, erecting a frame school building and equipping same.
Veteran S.D. No. 3325.	\$4,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th June, 1922, under Order No. 1956.	Covering the cost in connection with building and equipping an additional school room.
Carolside S.D. No. 3995.	\$500.00. Repayable in 3 instalments with interest at not more than 8% per annum, payable annually. Authorized, 13th June, 1922, under Order No. 1958.	Building a temporary school house, frame building 20x30 ft., 8 ft. posts.
Conjuring Creek S.D. No. 415.	\$2,900.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 13th June, 1922, under Order No. 1959.	Building a new frame school, providing a drilled well, purchasing and fencing extra three acres of land, purchasing necessary furniture.
Whitcourt S.D. No. 2736.	\$6,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th June, 1922, under Order No. 1960.	Erecting and equipping a two room school house, with cement basement, purchasing site.
Limeson S.D. No. 4083.	\$1,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 21st June, 1922, under Order No. 1964.	Erecting and equipping frame school house with concrete foundation.
Edmonton S.D. No. 7.	\$175,000.00. Repayable in 40 instalments with interest at not more than 6% per annum, payable annually. Authorized, 22nd June, 1922, under Order No. 1965.	Erecting, furnishing and equipping brick, stone and concrete school buildings, purchasing and improving of school sites in said School District.
Edmonton S.D. No. 7	\$25,000.00. Repayable in 10 instalments with interest at not more than 6% per annum, payable annually. Authorized, 22nd June, 1922, under Order No. 1966.	Erecting, moving, furnishing and equipping frame school buildings, and the purchasing of school sites therefor in said School District.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Allbush S.D. No. 3833.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 22nd June, 1922, under Order No. 1967.	Building a log school and equipping same.
Creekside S.D. No. 1708.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 24th June, 1922, under Order No. 1969.	Digging a well, repairing the foundation of the school, erecting a porch for same, repairing the chimney and making other necessary improvements.
Sunbeam S.D. No. 2310.	\$1,100.00. Repayable in 10 instalments with interest at not more than 3% per annum, payable annually. Authorized, 26th June, 1922, under Order No. 1970.	Building addition to school building, excavating basement, installing furnace.
Cache Lake S.D. No. 3285.	\$1,200.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 26th June, 1922, under Order No. 1971.	Building and equipping teacher's residence and purchasing five acres of land.
Mecheche S.D. No. 4094.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 26th June, 1922, under Order No. 1972.	Purchasing school site, erecting school building and purchasing equipment.
Lebanon S.D. No. 1544.	\$1,500.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 28th June, 1922, under Order No. 1977.	Building a new school house.
Hastings Lake S.D. No. 2939.	\$1,500.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 28th June, 1922, under Order No. 1978.	Erecting and equipping a teacher's residence.
Graham S.D. No. 2945.	\$500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th June, 1922, under Order No. 1979.	Building a log school house.
Hillsdale S.D. No. 611.	\$1,200.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th June, 1922, under Order No. 1980.	Erecting a school house.
Hazel Dell S.D. No. 4093.	\$1,200.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th June, 1922, under Order No. 1981.	Erecting and furnishing a frame school house.



## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
St. Michael's R.C.S. S.D. No. 18.	\$8,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 5th July, 1922, under Order No. 1986.	Erecting an addition to the present building of frame veneered with brick, installing steam heating plant.
Robson Lake S.D. No. 4084.	\$5,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 6th July, 1922, under Order No. 1987.	Purchasing site, erecting and equipping school building.
Hawthorn S.D. No. 4097.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 10th July, 1922, under Order No. 1995.	Erecting and equipping a new school building.
Ernest Park S.D. No. 4092.	\$1,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 11th July, 1922, under Order No. 2000.	Building a frame school house.
Verdant Valley S.D. No. 2293.	\$1,000.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 12th July, 1922, under Order No. 2001.	Covering cost of teacher's residence and outhouses, paying balance due on school furniture and cost of painting school.
New Dayton Cons. S.D. No. 5.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th July, 1922, under Order No. 2002.	Repairing present school building and building an addition thereto.
Conrad S.D. No. 4077.	\$1,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th July, 1922, under Order No. 2003.	Building frame school house and equipping same.
Trochu Valley S.D. No. 1742.	\$20,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 26th July, 1922, under Order No. 2005.	Building a four room building of brick or brick and tile construction, furnishing and remodelling all, or a portion of the present building for use as teacher's residence.
Gravel Burg S.D. No. 4090.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th July, 1922, under Order No. 2006.	Buying a frame school house and furnishing same with all necessary equipment.
Gros Ventre S.D. No. 783.	\$1,300.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th July, 1922, under Order No. 2007.	Erecting a new school house.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Ufford S.D. No. 2328.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st August, 1922, under Order No. 2010.	Building and furnishing a new school according to plan A-5.
Brule S.D. No. 3537.	\$10,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st August, 1922, under Order No. 2011.	Building a second two roomed school.
Rowley S.D. No. 2680.	\$8,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st August, 1922, under Order No. 2012.	Procuring additional school site, building two room solid brick or brick and tile school house to accommodate 80 pupils.
Killam S.D. No. 1578.	\$10,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st August, 1922, under Order No. 2013.	Building and equipping a two room addition to present school building.
Smoky Lake No. 3880.	\$6,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 1st August, 1922, under Order No. 2014.	Erecting a two room school building, purchasing equipment.
Provost S.D. No. 1896.	\$10,000.00. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized, 2nd August, 1922, under Order No. 2017.	Building a two room addition to the present school and equipping same, installing a sanitary system.
Salt Prairie S.D. No. 4058.	\$750.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 2nd August, 1922, under Order No. 2018.	Securing a school site, building a log school house, purchasing equipment for same.
Kyte S.D. No. 4118.	\$2,250.00. Repayable in 12 instalments with interest at not more than 8% per annum, payable annually. Authorized, 4th August, 1922, under Order No. 2020.	Erecting and furnishing new school.
Mundare S.D. No. 1603.	\$7,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 4th August, 1922, under Order No. 2021.	Building an addition to the present brick school of two rooms and basement.
Sandy Lake S.D. No. 645.	\$2,350.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 4th August, 1922, under Order No. 2022.	Buying land, clearing and fencing same, building teacher's residence and furnishing same.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Manyberries Cons. S.D. No. 44.	\$6,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th August, 1922, under Order No. 2030.	Erecting school building, equipping and furnishing same, securing water supply, improving school site.
St. Paul S.D. No. 2228.	\$8,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 15th August, 1922, under Order No. 2031.	Purchasing school site and erecting building thereon.
Clymont S.D. No. 3435.	\$1,900.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 16th August, 1922, under Order No. 2032.	Erecting a first school house of frame construction on brick foundation.
Indian Lake S.D. No. 4095.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 16th August, 1922, under Order No. 2033.	Purchasing school site, erecting frame school building and furnishing same.
Antelope Cut S.D. No. 4076.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 16th August, 1922, under Order No. 2034.	Purchasing school site, building and furnishing a new frame school.
Yule S.D. No. 4096.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 16th August, 1922, under Order No. 2035.	Purchasing site, erecting first school house of frame construction and equipping same.
Rich S.D. No. 1785.	\$500.00. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized, 17th August, 1922 under Order No. 2036.	Installing heating system, erecting coal shed and fence, purchasing blackboard, painting and kalsomining school building.
Dubuc S.D. No. 4116.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 18th August, 1922, under Order No. 2037.	Purchasing three acres of land and fencing same, building and furnishing school house, building a stable.
Scollard Cons. S.D. No. 76.	\$2,400.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 24th August, 1922, under Order No. 2041.	Erecting an addition to present school and furnishing same, purchasing and installing heating plant, building an addition to barn, building and equipping teacher's residence.



## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Speldhurst S.D. No. 2042.	\$2,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 24th August, 1922, under Order No. 2042. This Order cancels Order No. 1617, dated 7th June, 1921.	Erecting and equipping a school house.
Britain S.D. No. 3765.	\$2,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th August, 1922, under Order No. 2043.	Erecting school house and outbuildings of frame construction.
Eagle Butte S.D. No. 3941.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 28th August, 1922, under Order No. 2044.	Purchasing school site, erecting school building and equipping same.
Surprise S.D. No. 2142.	\$6,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 30th August, 1922, under Order No. 2046.	Extending school site and fencing same, erecting two room brick veneer school house and furnishing same, providing water supply.
Sexsmith S.D. No. 3600.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum payable annually. Authorized, 2nd September, 1922, under Order No. 2047.	Erecting an addition to the present school building, adding to the school furnishings, excavating basement, installing furnace.
Living Spring S.D. No. 4119.	\$3,500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 5th September, 1922, under Order No. 2048.	Purchasing site, building school house and outhouses, purchasing equipment for school, digging well.
Community S.D. No. 4132.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 6th September, 1922, under Order No. 2049.	Building and equipping frame school house, erecting the necessary outbuildings, fence and cistern.
Frontier S.D. No. 1655.	\$700.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 6th September, 1922, under Order No. 2050.	Erecting barn, fencing school grounds, repairing fuel shed and paying balance owing on heating and ventilating apparatus.
Kotzman S.D. No. 2325.	\$3,000.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 12th September, 1922, under Order No. 2053.	Building a second school room.
Harewood S.D. No. 4112.	\$3,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th September, 1922, under Order No. 2056.	Purchasing school site, erecting and furnishing school house, securing water supply.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Minburn S.D. No. 1682.	\$2,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 18th September, 1922, under Order No. 2058.	Adding one room to present school building.
Grande Prairie S.D. No. 2357.	\$7,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th September, 1922, under Order No. 2064.	Purchasing equipment and furniture for five rooms and completing contract for heating plant.
Cunningham R.C.S. S.D. No. 5.	\$2,800.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 27th September, 1922, under Order No. 2065.	Purchasing three acres of land for school site, building school house, purchasing the necessary equipment.
Scollard Cons. S.D. No. 76.	\$1,100.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 30th September, 1922, under Order No. 2067.	Building, equipping and furnishing teacher's residence, purchasing heating plant, building an addition to barn.
Middle Creek S.D. No. 3950.	\$1,200.00. Repayable in 12 instalments with interest at not more than 8% per annum, payable annually. Authorized, 12th October, 1922, under Order No. 2075.	Building a school house.
Stony Plain Centre S.D. No. 381.	\$3,200.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 19th October, 1922, under Order No. 2079.	Building and equipping a frame school building.
Garden Valley S.D. No. 2887.	\$1,800.00. Repayable in 10 instalments with interest at not more than 3% per annum, payable annually. Authorized, 19th October, 1922, under Order No. 2080.	Adding a room to the present school building and equipping same.
Trieste S.D. No. 4101.	\$1,000.00. Repayable in 15 instalments with interest at not more than 3% per annum, payable annually. Authorized, 23rd October, 1922, under Order No. 2085.	Building a school to accommodate twenty-four children and buying the necessary school furniture.
Buffalo Creek S.D. No. 1986.	\$1,400.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th October, 1922, under Order No. 2089.	Building school house with concrete foundation.
Quebec S.D. No. 3989.	\$800.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th October, 1922, under Order No. 2090.	Building school house of frame construction 20 ft. x 30 ft.

## SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Gouldsboro S.D. No. 4135.	\$2,500.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 25th October, 1922, under Order No. 2091.	Purchasing land, erecting and equipping school building.
Imrie S.D. No. 3668.	\$800.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 26th October, 1922 under Order No. 2092.	Building school of frame construction.
Darwell S.D. No. 3987.	\$500.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 2nd November, 1922, under Order No. 2095.	Building ceiling, partition and cement foundation in school, purchasing pump and school equipment.
Venice S.D. No. 4102.	\$750.00. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized, 2nd November, 1922, under Order No. 2096.	Erecting a frame school house.
Chicken Lake S.D. No. 4018.	\$300.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th November, 1922, under Order No. 2106.	Completing school house and paying for equipment.
Little Prairie S.D. No. 3790.	\$1,000.00. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized, 14th November, 1922, under Order No. 2107.	Building log school house, purchasing school site, furniture and equipment.



ORDERS in regard to applications for the SEPARATION of land from  
CITIES, TOWNS and VILLAGES.

Name.	Municipality.	Order Number and Date.	Remarks.
Rollans, C.	Bowden, Village of	No.: 1786. Date: 1/12/1921.	Land, as described in Order, to be separated from Village.
Shenfield, E. W.	Bowden, Village of	No.: 1786-A. Date: 1/12/1921.	Land, as described in Order, to be separated from Village.
Turnbull, J. C.	Bowden, Village of	No.: 1786-B. Date: 1/12/1921.	Land, as described in Order, to be separated from Village.
Shenfield, V. H.	Bowden, Village of	No.: 1786-C. Date: 1/12/1921.	Land, as described in Order, to be separated from Village.
C.P.R. and Len Hart.	Blackie, Village of	No.: 1809. Date: 20/1/1922.	Land, as described in Order, to be separated from Village.
Sharpe, W. I.	Sedgewick, Village of	No.: 1816. Date: 31/1/1922.	Land, as described in Order, to be separated from Village.
Bailey, R.	Strathmore, Town of	No.: 1824. Date: 14/2/1922.	Land, as described in Order, to remain in Town, but to be assessed as farm land and to be subjected to a maximum tax rate.
Anderson, O. H.	New Norway, Village of	No.: 1844. Date: 10/3/1922.	Land, as described in Order, to be separated from Village.
Head, J. J.	Magrath, Town of	No.: 1849. Date: 18/3/1922.	Land, as described in Order, to be separated from Village.
Kaiser, A. A.	Olds, Town of	No.: 1857. Date: 27/3/1922.	Lands, as described in Order, to remain in Town, but to be assessed as farm land and to be subjected to a maximum tax rate.
Kaiser, W.	Olds, Town of	No.: 1858. Date: 27/3/1922.	Lands, as described in Order, to remain in Town, but to be assessed as farm land and to be subjected to a maximum tax rate.
Kaiser, A. A.	Olds, Town of	No.: 1859. Date: 27/3/1922.	Land, as described in Order, to be separated from Town.
Stauffer, J.	Olds, Town of	No.: 1860. Date: 27/3/1922.	Land, as described in Order, to be separated from Town.

## ORDERS, ETC.—Continued.

Name.	Municipality.	Order Number and Date.	Remarks.
Kaiser, W.	Olds, Town of	No.: 1861. Date: 27/3/1922.	Land, as described in Order, to be separated from Town.
Kaiser, A. A.	Olds, Town of	No.: 1862. Date: 27/3/1922.	Land, as described in Order, to be separated from Town.
Calgary & Edmonton Land Company.	Didsbury, Town of	No.: 1863. Date: 29/3/1922.	Land, as described in Order, to be separated from Town.
Calgary & Edmonton Land Company.	Didsbury, Town of	No.: 1864. Date: 29/3/1922.	Land, as described in Order, to remain within Town, but for ten years from 1st January, 1922, to be assessed as farm land and to be subjected to a maximum tax rate.
Middleton, James	Leduc, Town of	No.: 1872. Date: 31/3/1922.	Land, as described in Order, to be separated from Town.
Hillier, H. T.	Magrath, Town of	No.: 1877. Date: 5/4/1922.	Land, as described in Order, to be separated from Town.
Ririe, J. B.	Magrath, Town of	No.: 1885. Date: 15/4/1922.	Land, as described in Order, to be separated from Town.
Doth, Xavier	St. Albert, Town of	No.: 1899. Date: 1/5/1922.	Land, as described in Order, to be separated from Town.
Stevens, Mrs. K.	Langdon, Village of	No.: 1908. Date: 3/5/1922.	Land, as described in Order, to be separated from Town.
Gurney, Geo. A.	Magrath, Town of	No.: 1909. Date: 3/5/1922.	Land, as described in Order, to be separated from Town.
Riley, A. G. F., and Admins. of estate of Georgiana Jane Riley.	Calgary, City of	No.: 1933. Date: 23/5/1922.	Land, as described in Order, to be separated from Town.
Honens, H. H.	Calgary, City of	No.: 1934. Date: 20/5/1922.	Land, as described in Order, to be separated from Town.
Taylor, W. K., and P. B.	Magrath, Town of	No.: 1944. Date: 31/5/1922.	Land, as described in Order, to be separated from Town.
Les Soeurs de la Charite des Terri- toires du Nord Ouest.	St. Albert, Town of	No.: 1950. Date: 5/5/1922.	Land, as described in Order, to be separated from Town.

## ORDERS, ETC.—Continued.

Name.	Municipality.	Order Number and Date.	Remarks.
Dudley, C. H.	Magrath, Town of	No.: 1961. Date: 17/5/1922.	Land, as described in Order, to be separated from Town.
Ackroyd, W.	Magrath, Town of	No.: 1962. Date: 19/6/1922.	Land, as described in Order, to be separated from Town.
Chipman, J. I.	Magrath, Town of	No.: 1973. Date: 27/6/1922.	Land, as described in Order, to be separated from Town.
Hotson, J. M.	Edmonton, City of	No.: 2025. Date: 10/7/1922.	Land, as described in Order, to be separated from Town.
Gibb, Wm. H.	Magrath, Town of	No.: 2038. Date: 24/7/1922.	Land, as described in Order, to be separated from Town.
Gellhaus, Wm. Martin, H. Marshall, R. Payne, Geo. Brown, Malcolm Harris, D. E. Potter, W. Everhardy, E. F. Carder, H. F.	Stettler, Town of	No.: 2045. Date: 29/7/1922.	Lands, as described in Order, shall after the year 1921 and for five years, be assessed as farm lands, and be subjected to a maximum rate of taxation.
Starr, C. L. and Gordon, Chas.	Vegreville, Town of	No.: 2086. Date: 24/10/1922.	Lands, as described in Order, to be separated from Town.
Gilmour, A.	Lacombe, Town of	No.: 2093. Date: 26/10/1922.	Land, as described in Order, to remain within Town, but for 10 years after 1922 to be assessed as farm lands and to be subjected to a maximum rate of taxation.
Lyster, A. W.	Youngstown, Town of	No.: 2094. Date: 28/10/1922.	Land, as described in Order, to be separated from Town.
Johnstone, L. M.	Lethbridge, City of	No.: 2114. Date: 30/11/1922.	Land, as described in Order, to be separated from City.
Cooke, H. C.	Viking, Village of	No.: 2142. Date: 22/12/1922.	Land to remain within the Village, but to be assessed as farm land for 5 years, and be subjected to a special rate of taxation.
Taylor, E. J. McKinnon, J. A. Shaw, H. M. Cooper, J. T.	Nanton, Town of	No.: 2117. Date: 30/11/1922.	Lands, as described in Order, to be assessed as farm lands, and be subjected to a maximum rate of taxation.



SATURDAY, THE FOURTH DAY OF MARCH, A.D., 1922.

BEFORE:

THE BOARD OF PUBLIC UTILITY  
COMMISSIONERS FOR THE  
PROVINCE OF ALBERTA.

In the matter of The Public Utilities Act;  
and

In the matter of applications by A. A. Kaiser, William Kaiser, the said A. A. Kaiser and William Kaiser, and Joseph Stauffer, for the separation of certain parcels of land from the Town of Olds.

There are four applications for withdrawal of land from the Town of Olds. The application of A. A. Kaiser involves that part of the south-east quarter of Section 5, Township 33, Range 1, West of the 5th Meridian, lying west of the right-of-way of the Calgary and Edmonton line of the Canadian Pacific Railway, and consists of 37.5 acres of legal subdivision 2, all of legal subdivision 7, nine acres of legal subdivision 8 and .6 of an acre of legal subdivision 1, in Section 5 before mentioned. The application of William Kaiser covers legal subdivisions 3 and 6 in the same Section, that of A. A. Kaiser and William Kaiser covers legal subdivision 4 excepting thereout a roadway of two acres in extent, and the application of Joseph Stauffer involves legal subdivision 5 and the easterly two acres of legal subdivision 4, both in the same section.

All these lands were included within the limits of the town of Olds, at the time of the incorporation of the town in 1905, and, with the exception of legal subdivision 5, were purchased by the applicants directly or indirectly from the Calgary & Edmonton Land Company in 1920. None of the land has ever been subdivided, and it is now used for farm purposes by the various applicants.

The lands in question have been subjected to very heavy taxation during the last ten years or so. In 1916, 1917 and 1918 the assessment upon these lands generally was \$110 per acre. In 1919 it was \$75 per acre, and in 1920, \$60 per acre. Last year the assessment on some parcels was \$40, and on other parcels \$45 per acre. The tax rate in 1916 was 45 mills; in 1917, 40 mills; in 1918, 70 mills; in 1919, 55 mills; in 1920, 60 mills, and in 1921, 85 mills. Based on the assessment, and on the tax rates above given, the taxes for the last six years will approximate \$30 per acre. It is true that these taxes, with the exception of those for last year, were paid by the Calgary & Edmonton Land Company and not by the present owners, but the land has borne taxation to this extent.

The Board has gone into these figures because it may be urged that these lands should be subjected to an increment tax. In view of what has been pointed out it may be easily seen that the town has collected in the guise of taxes a very substantial increment during the last six years. The Board has not the figures relating to taxation prior to 1916, but from the year 1906 when the town was incorporated, until 1916 it is safe to assume that these lands paid a further very substantial sum in taxes.

The Board has in numerous decisions indicated that relief should be given in cases where land, actually used for agricultural purposes, is included within the limits of an urban municipality and subjected to heavy taxation. In some cases this is done by fixing a special basis of assessment and a maximum rate of taxation, and in other cases relief is given by simply withdrawing the land from an urban municipality. The latter course is the simpler and has much to recommend it. It has already been pointed out in other decisions that the requirements of farm property are quite different from those of town property so far as municipal expenditures are concerned, and are not nearly so exacting.

In the present applications there has been no evidence to show that any of the lands in question will within a reasonable period be required for building purposes. To place a burden of three or four dollars an acre upon land used for agricultural purposes, is simply to begin the process of confiscation by taxation. In the opinion of the Board these applicants should be granted relief.

The Board has had some difficulty in arriving at a decision in regard to legal subdivisions 2 and 3. The owners of these subdivisions have located their dwellings very close to the school building and are in a position to take advantage of most of the benefits that the inhabitants of the town may derive from dwelling therein. If the land is to be farmed, however, it cannot bear the taxation that land within the town limits is at present subjected to. The Board has decided, in view of what has been said, to direct that these two parcels of land remain in the town, but will fix a special basis of assessment and a maximum rate of taxation for a definite period of time.

Legal Subdivisions 4, 5, 6 and 7, and that part of Legal Subdivision 8 lying west of the right-of-way of the Canadian Pacific Railway Company, will be separated from the Town of Olds, subject to the provisions of Section 86a of The Public Utilities Act.

Legal Subdivision 3, and that part of Legal Subdivision 2 involved in this application, and the small fractional part of Legal Subdivision 1, lying west of the right-of-way of the Canadian Pacific Railway Company, will remain in the town, but the Board will direct that these lands be assessed solely as agricultural land, the basis of assessment to be that set out in The Municipal Districts Act, and the maximum rate of taxation that shall be applied to such lands shall be twenty mills on the dollar for all purposes, this order to remain in force for a period of ten years, commencing the first day of January, 1922. Formal orders will be drawn up covering the different applications.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

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FRIDAY, THE TWENTY-FOURTH DAY OF MARCH, A.D. 1922.

BEFORE:

THE BOARD OF PUBLIC UTILITY  
COMMISSIONERS FOR THE  
PROVINCE OF ALBERTA.

In the matter of The Public Utilities Act;  
and

In the matter of an application by the  
Calgary and Edmonton Land Company for  
an order of the Board separating certain land  
from the Town of Didsbury.

This is an application by the Calgary & Edmonton Land Company, Limited, for an order separating two parcels of land from the Town of Didsbury. One parcel comprises 139.76 acres in the South-west quarter of Section 19 in Township 31, Range 1, West of the 5th Meridian, and the other parcel comprises 131.67 acres in the North-east quarter of Section 13 in Township 31, Range 2, West of the 5th Meridian.

This application differs from those ordinarily coming before the Board in that the applicant is not farming the land and is the Company that took over the lands granted by the Dominion Government to the Calgary & Edmonton



Railway Company at the time of the building of the Calgary & Edmonton Railway. The lands in question were included in the town area at the time of incorporation. They have not been subdivided and, so far as the evidence discloses, they have not been cultivated. The taxes the Company has paid on these parcels would prevent any efforts at farming, and no one who is not mad would think of purchasing and attempting to farm the land unless assured of substantial relief from the tax burden.

The assessment of the two parcels in question with tax rate and tax levy for the past five years or so, are given below:—

	<i>Assessed Value</i>	<i>Rate</i>	<i>Taxes</i>
N.E. 13-31-2-5.			
1920-----	\$10,000	110	\$1100.00
1919-----	\$10,000	100	1000.00
1918-----	\$10,000	87	870.00
1917-----	\$10,000	75	750.00
1916-----	\$10,000	75	750.00
S.W. 19-31-1-5.			
1920-----	\$13,420	110	\$1476.20
1919-----	\$13,420	100	1342.00
1918-----	\$13,420	87	1167.54
1917-----	\$13,420	75	1006.50
1916-----	\$13,420	75	1006.50

Last year the assessment was reduced upon these parcels to \$7000.00 and \$9,800.00 respectively, but in view of the extremely high rate of taxation no relief could be expected. The taxes on the south-west quarter of Section 19, or upon that part of the quarter that is involved in this application, amount for the period of six years (i.e., from 1916 to 1921) to over \$7000, and the taxes for the same period upon the portion of the north-east quarter of Section 13 amount approximately to \$5400. The taxes for the last six years have amounted to over \$50 per acre on the first named parcel, and to over \$40 per acre on the last mentioned parcel. The Board has no record of the taxes paid previous to 1916, but it is safe to say that this Company has since the incorporation of the town, paid to the town in taxes more than the actual value of the land involved.

There are no reasons advanced for the retention of this land within the town area, except that the town needs the money. Up to last year the tax levy was derived solely from the tax on land. As a result in 1920 the two parcels of land in question contributed approximately one-tenth of the total taxes of the town. It is quite evident that no land, for which there is no use except for farming purposes, should have to bear such taxation. No one would think of purchasing land and attempting to farm it under present conditions, and unless there is some relief given to the applicant the land must lie idle for an indefinite period. If the town eventually acquired the land for taxes, it could not obtain a purchaser until that purchaser was assured of some equitable form of taxation. The present taxes if applied to farm land can only mean confiscation, and the Board thinks therefore that the applicants should be granted relief.

As to the south-west quarter of Section 19, or that part comprised in this application, the Board thinks it should be withdrawn from the town.

As to the north-east quarter of Section 13, the Board would be inclined to deal with that parcel in the same manner, but this part of the application is



complicated by the fact that there is a block of land in this quarter adjoining the present westerly limits of the town, that is not included in the present application. If the Board withdraws that part of the quarter covered by the application, it would leave this particular block isolated. For these reasons the Board in place of withdrawing this particular land will fix a special basis of assessment and a maximum rate of taxation beyond which the land shall not be taxed. The land in question shall be assessed as agricultural land, and shall be subjected to a maximum rate of twenty mills on the dollar, and this limitation as to assessment and taxation shall prevail for a period of ten years commencing on the first day of January, 1922.

Either party shall be at liberty to apply to the Board to modify or vary this order, upon such notice as may be required by the Board. The necessary orders will be issued to cover the two cases in question.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

THURSDAY, THE TWENTIETH DAY OF APRIL, A.D. 1922.

BEFORE:

GEO. H. V. BULYEA, Esq.,  
*Chairman.*

A. A. CARPENTER, Esq., K. C.,  
*Commissioner.*

In the matter of an application by Mrs. E. D. Walker, for an order of the Board of Public Utility Commissioners directing that the tax arrears standing against the unsubdivided portion of the south half of Section 12 in Township 24, Range 1, West of the 5th Meridian, and against a parcel of land in the north-west quarter of Section 36 in Township 23, Range 1, West of the 5th Meridian, and lying east of the Bow River and comprising 86 acres more or less, be compromised.

This is an application by Mrs. E. D. Walker for an order of the Board directing a compromise of the tax arrears standing against, *First*, the unsubdivided portion of the south half of section 12 in Township 24, Range 1, West of the 5th Meridian, and, *Second*, a parcel of 86 acres lying east of the Bow River and being part of the north-west quarter of Section 36 in Township 23, Range 1, West of the 5th Meridian. The land involved in Section 12 may be said to comprise two parcels, the one the unsubdivided land in the south-east quarter of the Section and comprising 80.22 acres, and the other the unsubdivided land in the south-west quarter of the Section and comprising 79.705 acres. The south-east quarter of Section 12 and the north-west quarter of Section 36 are both, by virtue of the Board's general decision in regard to outlying lands, situated in the outer or suburban zone of the City.

Much of the land involved in Section 12 has a more or less speculative value, its value, particularly as regards the land in the south-west quarter, being derived from its desirability or availability as industrial sites. In arriving at a compromise of tax arrears, the Board has always taken as the basis for such a compromise the actual value of the land, or at least the value it considers may fairly be placed upon it. The land in question is close to and indeed some of it adjoins the built-up portion of the City's area, and is close to the industrial centre in East Calgary. A reference to the assessments for the past ten years

clearly shows that all this land has been valued, for assessment purposes at least, as building or industrial property.

The valuations submitted on behalf of the City and on behalf of the applicant are widely divergent. Mr. Clarry, who has made the valuation for the City, places a value of \$193,069 upon the land in Section 12, which is involved in this application. The applicant submits the sum of \$65,217.50 as a fair valuation for the property in question.

It may be said that the Board is not prepared to accept the valuation of this property submitted by the City's valuator. The value to be arrived at here is the present actual value. To say that some possible business concerns not yet known, and possibly not yet in existence, will some time or other be willing to pay such and such a price for a certain property, is not proof that the property possesses that value. Furthermore, the price paid for a few acres of adjoining land does not necessarily fix the value of the whole remaining acreage. The only thing that will give this property the value attached to it is a demand for it. The existence of such a demand has not been shown. If that demand is non-existent, then the fixing of a value is to a great extent merely a guess—a guess as to the future development of the area of which the property forms a part. It is doubtful, indeed the Board thinks it is more than doubtful, whether anyone looking around for a speculative investment would think of paying for this property the amount fixed by the City's valuator.

The Board doubts whether, in arriving at the valuation filed by the City, the valuator has made any allowance to cover the cost of carrying this property until an opportunity of selling arrives. Any investor, in addition to any profit that he might make from the property, would expect to make a fair rate of interest upon his investment. With a 40 mill tax rate, and allowing the very moderate rate of 6% interest upon the purchase price and compounding the interest yearly upon the investment and the outlay for taxes anyone purchasing this property at the City's present value and unable to find a purchaser until ten years had expired, would, in order to clear himself and obtain 6% in his investment, have to get approximately \$448,000 for the property for which he would have paid originally \$193,000. He would have to receive double the amount of his investment in order to clear himself if he held the property for eight years, and if he expected to make 8% upon his investment—which cannot be considered to be an unreasonable interest, considering the present conditions and the nature of the investment—he would have to obtain for this property over \$500,000 after a ten year holding.

The City's valuation is based upon the supposition that all this land, with the exception of 29.64 acres covering low-lying land and islands in the Bow River, is trackage. To make trackage valuable, there must be demand for that trackage. This property has stood for ten years, and practically nothing has been sold during that period. After a careful consideration of the valuations filed on behalf of the parties interested, the Board is inclined to give more weight to the applicant's valuation than to the City's, and believes that the former is nearer to the true value of the property than is Mr. Clarry's valuation. As a single instance of the unsatisfactoriness of the City's valuation, it may be mentioned that the parcel of 29.64 acres of the south-east quarter is comprised in the main of two islands in the Bow River and subject to flood, and is of little value save as a shelter for stock, yet the City's valuator places a valuation of \$150 per acre upon this parcel. It is hard to imagine the principle adopted in arriving at such a valuation.

For the purpose of arriving at a valuation of this property, the Board is adopting approximately the division of the property made by Mr. Walker in arriving at his valuation. It is reasonable to suppose that this land varies greatly in value according to its location. For the easterly 25 acres of the south-west quarter the Board will fix a value of \$1300 per acre, or a total of \$32,500. The eastern boundary of the most southerly portion of this parcel would be approximately the production southerly to the C. P. R. Yards of the westerly boundary of the lane in Block 32 of the subdivided portion of this quarter. For the 31 acres more or less east of this 25 acres and bounded on the east by the production southerly of the easterly boundary of 18-A Street S. E., the Board fixes a value of \$150 per acre, or \$4,650.

For that part of this quarter-section lying east of 18-A Street S.E., and its production southerly, and comprising approximately 15.50 acres, the Board will fix a value of \$350 per acre, or \$5425. For the parcel of 8.52 acres west of the C. P. R. Yards, the Board will fix a value of \$2000 per acre, or \$17,040. This brings the total valuation of the unsubdivided land in the south-west quarter to \$59,615.

For the south-east quarter the Board's valuation will be as follows:—For the 25 acres more or less of this quarter lying west of the Grand Trunk Pacific right-of-way, \$350 per acre, or \$8750; for the 25.78 acres lying between the Grand Trunk Pacific right-of-way and the Bow River, \$200 per acre, or \$5156; for the 29.64 acres at \$25 per acre, \$741, making a total of \$14,647.

The approximate assessment per acre of the 79,705 acres in the south-west quarter of the section, from 1912 to 1921 inclusive, has been as follows:—

1912	-----	\$4000	per acre
1913	-----	5000	“
1914	-----	5500	“
1915	-----	4600	“
1916	-----	3000	“
1917	-----	2550	“
1918	-----	2500	“
1919	-----	2500	“
1920	-----	2000	“
1921	-----	1500	“

The assessment per acre upon the 80 odd acres in the south-east quarter for the same period was approximately:—

1912	-----	\$38,000	per acre
1913	-----	4,950	“
1914	-----	3,200	“
1915	-----	2,800	“
1916	-----	1,950	“
1917	-----	1,675	“
1918	-----	1,600	“
1919	-----	1,600	“
1920	-----	1,300	“

In 1921 this land had been placed in the outer zone for assessment purposes, and was assessed at \$8,325.

The taxes in the 79.705 acres in the south-west quarter have amounted in the ten years—1912 to 1921 inclusive—to \$65,992.51. The taxes for the years



1912 to 1914 inclusive amounting to \$21,604.95 have been paid, but there remain unpaid taxes of \$44,387.56, while there is some \$10,671.71 due on account of interest, making the total arrears against this property \$55,059.27, or nearly \$700 per acre. The valuation of this property, arrived at by the Board, is \$59,575.

The taxes on the 80.22 acres in the south-east quarter up to and including 1920, amount to \$40,256.35 including penalties. The owner has paid the taxes from 1912 to 1916 inclusive amounting to \$22,270.58, and there is still due to the City for arrears and penalties an amount of \$21,997.99. In this assessment is included the assessment upon improvements, but as this assessment until 1919 was only \$3,875, and since that time \$7,750, the figures give only an approximate idea of the taxation for the period mentioned. Upon this land the Board has placed a valuation of \$14,647.

The Section under which the Board derives its powers to compromise tax arrears gives it power to provide in such compromise for the payment to the City of certain increment in value upon a subsequent sale of the land involved.

It appears to the Board that in a case such as this where there is a wide divergence between the values arrived at by the City and by the Board, a stipulation providing for the payment to the City of an increment upon the sale of the land in question will be appropriate.

The Board will direct that the tax arrears be compromised as follows:—

The tax arrears standing against the south-west quarter of Section 12 shall be compromised by the payment of 50% of the Board's valuation of the property. This valuation is \$59,575, and the amount of the compromise therefore will be \$29,787.50. The valuation, as determined by the Board, of the south-east quarter of 12 is very much below the assessed value of 1920, and the taxes have been paid up to the end of the year 1916—taxes, as it has been seen, far in excess of the Board's valuation. For this reason the Board will take a third of its valuation as the amount at which the arrears upon this parcel shall be compromised. The Board's valuation of this property is \$14,647, so that the amount of the compromise will be \$4,882.33. The 1921 taxes against the south-east quarter are not included in this compromise.

Payment of the amounts of the compromise shall be made on or before the 1st day of July, 1922, but the applicant shall have the privilege of paying the amounts of the compromise, if he so desires, in six equal annual instalments with interest at 8% per annum, compounded yearly, in which case the first instalment is to be paid on or before the 1st day of July, 1922. If default is made in payment of any instalments of principal or interest, the whole outstanding principal shall become due and payable. The arrears upon the south-west and south-east quarters may be considered separately, and if the applicant desires to take advantage of the Board's direction in one case only, he may do so.

In addition to the payment of the sums mentioned the Board will further direct, as part of the compromise, that these two parcels of land be subject in the case of sale to payment to the City of the following increment tax; where the sale price in the case of either parcel or any part thereof, exceeds the value set upon such parcels or portions thereof by the Board, plus the taxes paid against the property since the 31st day of December, 1921, and interest at the rate of six per centum per annum compounded yearly upon such value and upon any amounts so paid, there shall be paid to the City thirty-five per cent.

of the difference between the total amount so arrived at and the sale price. As soon as the amount collected by way of this increment upon any such parcel, equals the difference between the amount of the taxes now outstanding and the amount of the tax compromise upon such parcel, the provisions relating to this increment payment shall be of no further effect, the Board's intention being that this increment shall only provide a means for the City to collect the balance of the present outstanding tax arrears in case it turns out that the Board has greatly under-valued the property.

As to the north-west quarter of Section 36, the land involved so far as this application is concerned comprises 86 acres lying east of the Bow River. This property is situated in the Ogden Addition to the City, and was annexed to the City as a result of the location of the C. P. R. shops at Ogden. At that time it was expected that there would develop an industrial centre there, and much land was subdivided and the usual fictitious values prevailed. In 1913 the assessment was \$148,740; in 1914, \$141,975; in 1915, \$78,720; in 1916, \$46,980; in 1917, \$39,933; in 1918, \$40,020; in 1919, \$34,170; in 1920, \$12,435. The property was placed in the outer zone in 1921, and was assessed at \$8,025, and was further reduced on appeal to \$4,485. The tax arrears in 1920 amounted to \$6,494.25, and in addition \$3,844.73 had been paid in the early years of the period now under discussion. In the Board's opinion, it is difficult to set a value on the speculative element in this land. It is very slight in any event, and the Board is prepared to adopt the assessment of \$4,485 as the value of this land for the purpose of arriving at a compromise of the taxes. The Board will therefore direct that the tax arrears in this case be compromised at 50% of this value, that is for \$2,242.50, the applicant to have the same privilege as to extended payments, and the same conditions are to prevail, as in the compromises hereinbefore dealt with, but this parcel shall not be liable to any increment tax save such as is provided for in the Board's general decision.

This compromise does not include any Supplementary Revenue Taxes.

Before the formal orders are drawn up, the Board will allow the parties interested to be heard in regard to the form of such orders, or directions.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

SATURDAY, THE TWENTY-NINTH DAY OF APRIL, A.D. 1922.

BEFORE:

GEO. H. V. BULYEA, Esq.

*Chairman.*

A. A. CARPENTER, Esq., K.C.

*Commissioner.*

In the matter of the application of Thomas E. Jackson and Charles Jackson under Section 86a and 86b of The Public Utilities Act for relief in regard to certain parts of the South half of Section 18 in Township 24, Range 1, West of the 5th Meridian.

This is an application by the above named parties for the separation from the City of Calgary of Legal Subdivisions 2, 3 and 6, and the south halves of Legal Subdivisions 7 and 8, and part of Legal Subdivisions 1, 4 and 5, all in Section 18, Township 24, Range 1, West of the 5th Meridian.

The question of separation has been dealt with, subject to variation by the Board, in its general decision in which a suburban zone was created in the



City of Calgary and under which unsubdivided lands in that suburban zone were directed to be assessed and taxed on a different basis from the central portion of the City.

In regard to the application for separation, the Board does not desire to disturb the general order, but it may be said that if the applicant at any time shows that the taxation under the Board's general scheme still entails too great a handicap in farming the land, the Board has the power to vary that decision, which in this case would possibly mean the withdrawal of the land from the City entirely. There remains to be considered, however, at present the application for a compromise of the tax arrears.

The original application includes, as above indicated, a block of land in Legal Subdivision 1 and certain blocks of land in Legal Subdivisions 4 and 5, these Legal Subdivisions having been subdivided into blocks. There is no material before the Board showing the acreage of these respective blocks. As the Board's power in regard to these compromises is limited to dealing with lands of 8 acres or more, and as the plan of subdivision in question has not apparently been cancelled so far as the blocks are concerned, the Board will not deal with the land in these Legal Subdivisions at the present time. If proof is made as to the acreage in any of these subdivided blocks later on, and it is shown that the Board has jurisdiction, an order may be made as asked for. In the meantime the Board will deal with Legal Subdivisions 2, 3 and 6 and the south halves of Legal Subdivisions 7 and 8.

The land in question in part comprises the original homestead of the applicants, and has been farmed by them for many years. Legal Subdivisions 1 and 2 lie immediately north of the Glengary Subdivision which is served by all the City utilities. Legal Subdivision 1 is subdivided with the exception of one block of land which contains some 8 acres or so. This particular subdivision appears to be served with water on the west side, and sewers upon the south, west and north sides, while the street car line runs along the southern boundary. Legal Subdivision 2 has water and sewer along the easterly boundary, sewer partly along the southern boundary, water partly along the southerly boundary and westerly boundary, and the street car runs along the southerly boundary. Legal Subdivision 3 is served with water upon part of the easterly boundary, and the street car line runs to the south-easterly corner. Legal Subdivision 6 has no utilities and the south halves of Legal Subdivisions 7 and 8 are only served by reason of the utilities already mentioned in connection with Legal Subdivisions 1 and 2. The evidence both on behalf of the applicants and the City is to the effect that Legal Subdivision 2 is not required for building purposes in spite of it being served more or less by the utilities mentioned. The only use of the property at present is for agricultural purposes.

Legal Subdivision 2 was assessed in 1912 at \$2212 per acre, in 1913 at \$3500 per acre, and in 1914 at \$3250 per acre. The assessment in 1915 was reduced approximately to \$2200 per acre, and by 1918 this assessment had been further reduced to \$1200. In 1919 and 1920 the assessment was \$675 and \$470 per acre respectively. The average assessment during these years is over \$1625. Legal subdivision 3 was assessed in the years 1912, 1913 and 1914 at \$1900, \$3150 and \$3000 per acre respectively. The assessment since then has been reduced at intervals until it is now \$470 per acre. The assessment on this parcel during the years in question has averaged approximately \$1500 per acre. Legal Subdivision 6 has been assessed during the period in question as high as \$2250 per acre, and the 1920 assessment was approximately \$325 per acre. The average assessment for this parcel of land for the years in question is over



\$1000 per acre. The highest assessment of the southerly halves of Legal Subdivisions 7 and 8 occurred in 1913 when it was \$3000 per acre. The assessment in 1920 was approximately \$325 per acre, and the average for the period in question was \$1250 per acre.

The taxes on Legal Subdivision 2 for the years 1912 and 1913 amounting to \$3,498.45 were paid, and there are still arrears outstanding against this parcel amounting to \$15,911 apart from the Supplementary Revenue Tax. The arrears against Legal Subdivision 3 amount to \$16,933.52, taxes for 1912 amounting to \$813.38 having been paid. The tax arrears upon Legal Subdivision 6 amount to \$10,461.99, the taxes for 1912 amounting to \$739 having been paid, while the arrears upon the south halves of Legal Subdivisions 7 and 8 amount to \$12,677.15, the taxes for 1912 amounting to \$866.25 having been paid. The total arrears on these properties amount to \$56,251.43, and taxes to the extent of \$5,907.18 were paid on these properties in 1912 and 1913.

The City has filed a valuation by Mr. Clarry setting a valuation of \$30,275 upon these lands, Legal Subdivisions 2 and 3 being valued at \$250 per acre and the remaining parcels at \$150 per acre. The applicants have filed a valuation setting the value of all these parcels, which comprise 151½ acres, at \$15,000. Both valuations have allowed for a certain speculative value in the land, but this speculative value in the Board's opinion has been greatly overestimated by both the City Assessor in the past, and by the City Valuator in his valuation filed with the Board. As has been said by the Board in another application, the speculative value in a case like this is largely a matter of guess work. The Board thinks the City's valuator is not lacking in optimism in giving this property a respite of only four or five years before it may be required for building purposes; and it prefers to take the valuation filed by the applicants as more nearly the present value of the property, and it believes that the value it has set upon the property is a liberal valuation. The different parcels involved vary very considerably, and as the Board intends to apply a species of increment tax upon this property, it is setting a value upon each of the parcels in question. Upon Legal Subdivision 2 it will set a value of \$150 per acre, or \$5625; on Legal Subdivision 3 a value of \$100 per acre, or \$3800; on Legal Subdivision 6 a value of \$75 per acre, or \$2850, and on the south halves of Legal Subdivisions 7 and 8, the same value. This brings the total valuation of 151½ acres to \$15,125.

In view of the fact that this land has been continuously farmed during a long period, and in view of the fact that the Board proposes to provide a form of increment to be paid to the City in case of sale, the Board will direct that the tax arrears upon the 151½ acres involved be compromised at the sum of \$6050, or 40% of its value.

Payment of the amount of the compromise shall be made on or before the first day of July, 1922, but the applicants shall have the privilege of paying the compromise, if they so desire, in six equal consecutive annual instalments, with interest at the rate of 8% per annum, compounded yearly, in which case the first instalment is to be paid on or before the first day of July, 1922. If default is made in payment of any instalments of principal or interest, the whole outstanding principal shall become due and payable.

In addition to the payment of the sums mentioned, the Board will further direct, as part of the compromise, that this land be subject, in case of sale, to the payment to the City of the following increment tax: Where the sale price in the case of any parcel or part thereof exceeds the value set upon such parcel

or portion thereof by the Board, plus the taxes paid against the property since the first day of December, 1921, and interest at the rate of 6% per annum compounded yearly upon such value and upon any amounts so paid, there shall be paid to the City 35% of the difference between the total amount so arrived at and the sale price. As soon as the amount collected by way of this increment upon any of the parcels herein involved equals fifty per cent of the difference between the amount of the taxes now outstanding and the amount of the tax compromise upon such parcels, the provisions relating to this increment shall be of no further effect.

This compromise does not include any Supplementary Revenue Taxes.

Before the formal order is drawn up, the Board will allow the parties interested to be heard in regard to the form of such order, or direction.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,  
*Commissioner.*

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SATURDAY, THE TWENTIETH DAY OF MAY, 1922.

In the matter of the application of A. E. F. Riley, and of E. J. Riley and T. C. Riley, Administrators of the estate of Georgina Jane Riley, deceased, for the separation from the City of Calgary of certain portions of Section 31 in Township 24, Range 1, West of the 5th Meridian, such portions containing 449.87 acres; and for a further order directing a compromise of the arrears of taxes standing against such land.

This is an application by the parties above named for the separation from the City of Calgary of two parcels of land in Section 31, Township 24, Range 1, West of the 5th Meridian, one parcel comprising 232 acres lying south-west of the Morley Trail, and the other parcel comprising 217.87 acres lying north-east of this Trail. The application for separation is really a renewal of the original application filed, before the Board rendered its general decision relating to outlying unsubdivided lands in the City of Calgary. At the time of rendering this decision, the Board indicated that while it was inclined to leave the City boundaries undisturbed, that did not mean that it would not withdraw from the City limits any land whatsoever. The land in question comprises the extreme north-west corner of the City's area. All but a small fraction of it lies beyond the four mile circle, and it is fully six miles by streets or roads from the centre of the city to its nearest point. It is far removed from any of the city utilities, and it cannot be said that it has derived any value whatsoever by reason of the city's expenditure for utilities or improvements. The city's valuator has stated in his valuation that the value of this property depends entirely on its use for agricultural purposes, and with that opinion the Board agrees. It would appear that this is an instance where nothing can be urged in favour of the retention of this land within the City's boundaries. Apparently, the only reason for having included it within the city limits was in order to make the boundaries regular, and the Board does not see why this land should suffer a perpetual handicap, so far as farming purposes are concerned, by refusing to separate it from the City. This does not mean that the Board has changed its view in regard to removing land from cities, but it is simply an instance where the Board considers that the simplest and most

effective way of dealing with the application is to withdraw the land from the City.

Jointly with this application for separation, is an application for a compromise of the arrears of taxes standing against these parcels. The assessment per acre of the 232 acre parcel for the past nine years, is as follows:—

1912	-----	\$500.00
1913	-----	500.00
1914	-----	600.00
1915	-----	420.00
1916	-----	275.00
1917	-----	233.00
1918	-----	225.00
1919	-----	125.00
1920	-----	100.00

The 1912 taxes amounting to \$1450.00 were paid and the arrears up to the end of 1920, with interest, amount to \$18,800.00. The 217.87 acre parcel during the nine years above given, was assessed as follows:—

1912	-----	\$400.00
1913	-----	500.00
1914	-----	500.00
1915	-----	350.00
1916	-----	250.00
1917	-----	212.00
1918	-----	200.00
1919	-----	150.00
1920	-----	100.00

The taxes for 1912-1913 on this parcel, amounting to \$3,133.29, were paid and the arrears, with interest, up to and including the year 1920, amount to \$12,200.66.

The City's valuation of the 449.87 acres comprising these two parcels is \$60.00 per acre. Mr. Nowers, for the applicants, places a valuation of \$40.00 per acre upon the land. The Board, for the purpose of this tax compromise will fix an average value of \$50.00 per acre upon all the land involved. This will mean a value of \$11,600 for the 232 acre parcel, and \$10,893.53 for the 217.87 acre parcel. In view of the fact that these lands have not been benefited in any way by inclusion within the city limits, and in view of the fact that the land has been continuously farmed for a long period of years, the Board will direct that the arrears be compromised at 40% of the value of the land as arrived at by it. The compromise on the 232 acre parcel will therefore be fixed at \$4,640.00, and on the 217.87 acre parcel at \$4,357.40.

Payment of the amount of the compromise shall be made on or before the first day of August, 1922, but the applicants shall have the privilege of paying the compromise, if they so desire, in six equal consecutive annual instalments with interest at the rate of eight per centum per annum, compounded yearly, in which case the first instalment is to be paid on or before the first day of August, 1922. If default is made in payment of any instalments of principal or interest, the whole outstanding principal shall become due and payable.

A formal order dealing with the separation of these lands from the City of Calgary will be drawn up.

BOARD OF PUBLIC UTILITY COMMISSIONERS,  
(Sgd.) A. A. CARPENTER,  
*Commissioner.*



SATURDAY, THE TWENTIETH DAY OF MAY, 1922.

In the matter of the application of H. H. Honens for the separation of a parcel of 97.13 acres in Section 31, Township 24, Range 1, West of the 5th Meridian, from the City of Calgary.

The land in this application comprises the balance of the unsubdivided land in Section 31, not owned by A. G. F. Riley and the Administrators of Georgina Jane Riley. There is little distinction to be made between this land and the land included in the Riley application, and the Board thinks it should receive the same treatment as the latter land. An order will therefore be made separating this parcel from the City of Calgary.

In regard to the application for a compromise of taxes, these taxes shall be compromised on the same basis as the arrears standing against the other unsubdivided parcels in Section 31. The assessment is on the same basis as the other land lying north-east of the Morley Trail. The tax arrears amount, with interest, to \$4,038.71, and the taxes for the years 1912-1914 inclusive and amounting to \$2440.08, were paid. The value of this land may be placed at \$50.00 per acre, or \$4856.50, and upon the same basis adopted in reference to the arrears on the other portions of Section 31. The compromise will be fixed at \$1942.60, and the Board directs that the arrears outstanding upon this parcel of land be compromised at that sum.

Payment of the amount of the compromise shall be made on or before the first day of August, 1922, but the applicants shall have the privilege of paying the compromise, if they so desire, in six equal consecutive annual instalments with interest at the rate of eight per centum per annum, compounded yearly, in which case the first instalment is to be paid on or before the first day of August, 1922. If default is made in payment of any instalment of principal or interest, the whole outstanding principal shall become due and payable.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

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WEDNESDAY, THE TWENTY-FIRST DAY OF JUNE, A.D. 1922.

In the matter of The Public Utilities Act; and

In the matter of an application by Calvin P. Moore, Executor of the Estate of Annie E. Moore, Deceased, for an order of the Board of Public Utility Commissioners directing that the arrears of taxes against the South-East Quarter of Section 26, Township 24, Range 1, West of the 5th Meridian, in the City of Calgary, be compromised.

This application is by the owner of the above land for a compromise of the tax arrears standing against the same. The land comprises  $153\frac{3}{4}$  acres and lies in the suburban zone of the City of Calgary and has never been subdivided. Evidence has been given on behalf of the owner that the land is not worth more than \$30.00 per acre. It was assessed in 1912, 1913 and 1914 at \$1,200.00 per acre and at over \$850.00 per acre in 1915 and last year it was assessed at \$75.00 per acre. The land has been sold to the City of Calgary for taxes and the tax sale redemption account to the end of 1916, amounted,

up to the 22nd of March last, to \$12,238.10, and since then additional taxes have accrued amounting to \$5,818.31.

This application brings up the same question as occurred in the Thomas Sharpe application. For the reasons given in that case, the Board finds it necessary to dismiss the application on the grounds that it has no jurisdiction to order a compromise in a case of this nature. As in that case, however, it desires to indicate that this is a matter where the Board would certainly grant relief if it had not already found lack of jurisdiction. The application will be dismissed.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

TUESDAY, THE TWENTY-FOURTH DAY OF OCTOBER, 1922.

BEFORE:

GEO. H. V. BULYEA, Esq.  
*Chairman.*

A. A. CARPENTER, Esq., K.C.  
*Commissioner.*

In the matter of "The Public Utilities Act"; and

In the matter of an application by Clarence L. Starr and Charles Gordon for the separation of the South-West quarter of Section 17, Township 52, Range 14, West of the Fourth Meridian, from the Town of Vegreville.

This is an application by Clarence L. Starr and Charles Gordon for the separation of the South-west quarter of Section 17, Township 52, Range 14, West of the Fourth Meridian, from the Town of Vegreville. The applicant, Gordon, owns a parcel of 10 acres adjoining the western boundary of the quarter section. The Canadian National Railway right-of-way runs through the north-easterly part of the quarter, and the applicant, Starr, owns the balance of the quarter section, comprising 141.77 acres.

This quarter section lies in the extreme south-easterly corner of the Town's area, and is not served by any of the town utilities. A large part of the quarter is badly cut up by the Vermilion River, which takes a tortuous course through the quarter. The assessment on Starr's land for the last four years has been \$6000 per year, and for the two years previous it was \$7,500. The taxes last year were \$426.60, and for the last six years they have amounted to \$2562.75. Cut up as the land is by the Railway and the River, it is doubtful if its value exceeds \$25.00 per acre. This would give a value of \$3,744.00 for Starr's portion. A comparison of this amount with the taxes that have been paid during the last six years makes it quite apparent that if the property is not to be confiscated by taxation, some manner of relief must be granted.

The Board may either withdraw land from a town or leave it within the town but subject to a special rate of taxation (that is, a maximum rate beyond which it must not be taxed), and to a special basis of assessment. In the cases in which the Board has adopted the latter principle, it has generally directed that the land be assessed purely as farm or agricultural land, and it has fixed a maximum tax rate, generally not exceeding twenty mills on the dollar. Taking an assessment of \$35.00 per acre, the taxes on this basis would only amount to \$98.70. This would include school taxes but would not include Supplementary Revenue Taxes. If withdrawn, the land is liable for the payment of any debenture indebtedness of the Town incurred prior to the Board's order. The

town debenture rate last year was 12.4 mills, and it has been higher in previous years. If the Board withdraws the land from the town and orders that the land be liable to pay its share of the town debenture payments from year to year the owner will pay some 12 mills or so upon such assessment as the town may place upon it, and the land will be further liable to the 8 mill rate as it still remains within the town school district. If this is done, the town is relieved from a further liability in regard to the property.

The Board is satisfied that this land will not be required for building purposes for a long time to come, if it is ever so required, and, all things being equal, it seems that the more simple way of dealing with the matter, that is by separating the land from the town, will eventually be better for all parties concerned.

An order, therefore, will go, separating the land from the town, the land, however, to continue liable for the payment of any debenture indebtedness incurred prior to the Board's order and to be liable for the debenture rate necessary to meet the payments falling due upon such debentures.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

Order No. 2117—File No. 2056.

THURSDAY, THE THIRTIETH DAY OF NOVEMBER, A.D. 1922.

BEFORE:

GEO. H. V. BULYEA, Esq.,  
*Chairman.*

A. A. CARPENTER, Esq., K. C.  
*Commissioner.*

In the matter of "The Public Utilities Act"; and

In the matter of applications by E. J. Taylor, J. A. McKinnon and H. M. Shaw and J. T. Cooper, for the separation of certain lands from the Town of Nanton;

And in the matter of applications by E. J. Taylor and J. A. McKinnon for a compromise of the arrears of taxes now standing against the lands hereinafter described.

There are three applications for separation of land from the Town of Nanton, and these applications can be dealt with in the same decision. The first application which is made by Edward J. Taylor, affects a parcel of land comprising 195 acres, and covers that portion of the unsubdivided part of Section 15 in Township 16, and Range 28, West of the 4th Meridian, lying North and East of the right-of-way of the Calgary and Edmonton Railway, and now owned by the said applicant. The second application is by one J. A. McKinnon whose property covers that portion of the south half of Section 15 aforesaid, lying to the South of the subdivided portion of the Town of Nanton, and West and South of the right-of-way of the Calgary and Edmonton Railway. This land contains 181.42 acres or thereabouts. The third application is by H. M. Shaw and J. T. Cooper and covers the land owned by them in that portion of the west half of Section 15 aforesaid, lying north and west of the subdivided portion of the Town, and containing 64.5 acres.

An electric light line was constructed by the Town of Nanton to serve certain dwellings lying west of the Shaw and Cooper land, and also dwellings



lying west and south of McKinnon's land. With this exception, the properties in question are not served by any utilities, and it cannot be said that they derive any particular benefit from the existence of the line mentioned.

The Town of Nanton is situated in a consolidated school district, and the school taxes are raised by the school district apart from the town taxes. The Board therefore has only to deal with the municipal rate in these applications, and no matter whether these lands are left in the town, or withdrawn, they will still have to bear the same taxations for school purposes. If withdrawn, they will be subjected to the Municipal District tax which last year was 4½ mills, although the assessment by the Municipal District is much lower than that which is adopted by the Town. It is also possible, if not probable, that the lands in such a case would be liable for the town's debenture rate which now approximates 6 mills, so that the lands would be liable to a substantial tax even if withdrawn from the town limits.

These applications are of long standing, but at the first hearing it was represented to the Board that a reduction in the assessment of these lands would probably obviate any necessity for the Board's dealing with these matters. The lands in question in 1918 were owned by the Calgary & Edmonton Land Company, Limited, and at that time were assessed at \$150.00 per acre. They were purchased in that year by the present applicants, and have been used for agricultural purposes ever since. The total assessment in 1918 of these lands was \$73,850. In 1919 this assessment was reduced to \$41,600, and there has been no material reduction in the assessment since then. The assessment of Taylor's land averages about \$70 an acre. The assessment of McKinnon's land and of Shaw and Cooper's land averages about \$100 per acre.

The evidence makes it quite apparent that these lands are not, and need not, within any reasonable period of time, be expected to be required for building purposes, and they must be treated as farm lands only. The Municipal tax rate for the last three years has been 28 mills on the dollar, and with assessments such as have been mentioned, the taxes are, in the opinion of the Board, altogether too burdensome for anyone attempting to use these lands for farming purposes.

Taking into consideration the fact that these lands derive no benefit from being included within the town limits, save that of their proximity to a market—a benefit shared in a proportionate degree by the lands just outside these limits—it appears to the Board that some manner of relief should be given to the applicants. The Board has considered withdrawing these lands from the town, but owing to the location of the Shaw and Cooper property, and of McKinnon's property, it would be very awkward to adopt such a course. A narrow strip of land intervenes for the most part between these lands and the Town limits. Another difficulty arises in connection with Taylor's land, as there is a 5 acre parcel of land lying at the extreme north-easterly limit of his property which belongs to another party, and over which the Board would have no jurisdiction unless it formulated a general plan dealing with all unsubdivided lands in the town. The simplest method, therefore, of dealing with these applications appears to the Board to be to leave the lands within the town, but to fix a basis on which the lands shall be assessed, and with a maximum rate of taxation beyond which it shall not be taxed.

The Board therefore will and it does direct that these lands shall be assessed solely on the basis of farm lands without regard to any speculative value that might be attached to them through the possibility, more or less

remote, of their being required for building purposes. It may be said that the Board is under the impression that these lands are considerably over-assessed. The fact of their being included within the town limits is rather a detriment to these lands than otherwise, owing to the heavy taxation. Under the present ruling of the Board these lands are to be assessed at their fair and actual value for farming purposes, and no more.

In regard to the rate of taxation, the Board will direct, and it does now direct that these lands be taxed at a lesser rate than that adopted generally by the town, at least at the present time, and will fix, and it does now fix, a maximum rate of 12 mills on the dollar beyond which these lands shall not be taxed, and the Board fixes the time, during which such basis of assessment and special rate of taxation shall govern, at ten years beginning with the first day of January A.D. 1923.

It is possible that it will be found that this basis of settlement will not work out satisfactorily to the parties interested. Much depends upon the manner in which the assessment of these properties is made. As a safeguard against any unfair treatment, the Board will make it a term of its order that any person having an interest in any of these lands, or the town itself, shall be at liberty to make a further application to the Board to modify or revoke the order.

It must be remembered that the Board does not wish to be considered as a court of appeal to be resorted to in case any dispute in regard to the assessment of these lands arises. The ordinary remedies of appeal to the proper courts will be still open to the owners.

Joined to the applications of E. J. Taylor and J. A. McKinnon are applications for a reduction of the tax arrears accumulated since 1919. The taxes for that year amounting to \$372.60 and \$435.85 respectively, were paid. Taylor's taxes for the years 1920 and 1921 were \$439.04 per year, and McKinnon's taxes during these years were \$530.60 per year. This is apart from school taxes.

In view of what has already been decided, the Board thinks that relief should be given to these applicants in regard to these arrears of taxes. It has already been stated that these applications have been of long standing, and the Board does not think that these applications should be prejudiced by any delay that has occurred in the rendering of this decision. In order to arrive at a basis for a compromise of these taxes, the Board is taking the assessment of these lands by the school district, and is taking the maximum rate of 12 mills which it has fixed, and is calculating the taxes on this basis.

The school district's assessment of Taylor's land is \$9910.00. Allowing interest upon the taxes that would have accrued upon this basis, from the time they would be in arrears up to the 15th day of January, 1923, the date set for their payment by this order, these taxes would amount to \$258.47. The taxes for 1922 can only be dealt with by the Board when they become arrears.

McKinnon's school assessment on the lands in question amounts in all to \$14,024, and his taxes and interest on the basis already indicated by the Board, up to the 15th day of January, 1923, would be \$394.86. The remarks as to current taxes in Taylor's case also apply here.

The Board therefore directs that the taxes for the years 1920 and 1921 on the lands belonging to E. J. Taylor comprised in his application now being



dealt with, be compromised for the sum of \$258.47, and that the arrears of taxes upon McKinnon's land, as set out in his application and covering the years 1920 and 1921, be compromised at \$394.86. These compromises shall not affect in any way any Supplementary Revenue Taxes.

The amounts set out in this compromise are to be paid by the owners on or before the 15th day of January, 1923. If payment is made before that date, the interest not then accrued shall be deducted.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

Order No. 1803—File No. 446.

SATURDAY, THE SEVENTH DAY OF JANUARY, A.D. 1922.

BEFORE:

G. H. V. BULYEA, Esq.,  
*Chairman.*

A. A. CARPENTER, Esq., K.C.,  
*Commissioner.*

In the matter of "The Public Utilities Act";

And in the matter of an application by Edward De Lesert Grierson and Robert W. Grierson, for a direction of the Board of Public Utility Commissioners compromising the arrears of taxes standing against the north-west quarter of Section 15 and the south-west quarter of Section 22, both in Township 53, Range 24, West of the 4th Meridian.

This is an application for the separation of the North-West quarter of Section 15 and the South-West quarter of Section 22, both in Township 53, Range 24, West of the 4th Meridian, from the City of Edmonton, and for a direction of the Board that the arrears of taxes outstanding against these lands be compromised.

The south-west quarter of Section 22 has already, by a general order of the Board establishing an outer or suburban zone, been placed in this outer zone. The north-west quarter of Section 15 is still within the inner area of the City and has received no relief in the way of assessment or taxation. Both these parcels of land have in the past few years been over-assessed, the north-west quarter of the section, lying in the inner area of the City, having been assessed at approximately \$3000 per acre in 1914 and 1915. In 1916 the applicant appealed to the Supreme Court of Canada, and the assessment that year was reduced to \$95,318, and little change was made in that assessment during 1917 and 1918. In 1919 and 1920 the assessment was placed at \$70,750 upon this quarter.

The assessment of the south-west quarter of Section 22, i.e., the northern property which now lies in the outer zone of the City, approximated \$1500 per acre for the years 1913, 1914 and 1915, and in 1916 was reduced in the appeal referred to, to about \$475 per acre. This assessment was reduced to about \$400 per acre in 1918, and in 1919 and 1920 the assessment averaged \$300 per acre.

The only use that the northern quarter can be put to is as a farm, and it is now being used as such. The southerly parcel is being used partly for farming



purposes, and partly as a market garden. It is probable that the value of the northerly quarter cannot be placed at more than \$100 per acre, and the arrears of taxes now outstanding against this quarter on April 15th, 1921, amounted to \$17,356. The taxes for the years 1913 and 1914, amounting to \$7,504.80, have been paid in full, so that the tax arrears for a period of six years at least approximate the actual value of the property today. Based on its present value, the taxes for the year 1914 alone against this quarter section amounted to more than 25% of its actual value.

The arrears of taxes outstanding against the southerly quarter section amounted on April 15th, 1921, to \$40,216.18. The taxes for the year 1913 on this parcel, amounting to over \$6000, had been paid in full, and over \$1000 of the 1914 taxes had also been paid. The present actual value of the southerly quarter may be somewhat difficult to arrive at. Some portions of the land from their location are much more valuable than other portions. If thrown into the outer or suburban area, and relieved from the burdensome taxation which it now must stand, this property might possibly bring \$300 per acre, or perhaps even more. Some of it, on account of its location no doubt, would be worth considerably more, but an average of \$300 for the full quarter section would not be much astray. The quarter section contains approximately 152.5 acres, of which 27.508 acres lie north of the Grand Trunk Pacific Railway right-of-way. That part lying north of the railway right-of-way is not distinguishable so far as value is concerned, from the northerly quarter section. That part lying south of the railway right-of-way, however, may possess a considerable element of speculative value. If there is any demand for land for subdivision purposes, it would likely be one of the first parcels to be subdivided, but it must be remembered that there is much vacant land much closer in to the centre of the City, and while a time may come for its use for building purposes, it is safe to say that it will not be required for some years to come. It may be said that the Fort Saskatchewan Trail runs through the south-easterly corner of this parcel, and adds to the value of that portion of the quarter section.

It has been shown in this case that it is absolutely impossible for the owners to meet the terms of any cash compromise. They are already paying—or, at least, the owner of the greater portion of the land in question is already paying—heavy taxes to the City in an effort to retain more central property. Either, then, the City must be allowed to take over the land for taxes running for a period of six or seven years, or the owners must be allowed to compromise by turning over to the City in settlement of the arrears, a portion of the land involved. It has already been said of the southerly quarter, and particularly the southern portion of that quarter, that it is undoubtedly of considerably greater value than the northerly quarter. The Board has, as a general rule, compromised accumulated arrears of taxes extending over a considerable number of years, at 50% of the actual value of the land, as nearly as this value can be arrived at. In this case there is such a wide difference in the value of the two parcels, and more particularly in the values of different portions of the southerly parcel, that the Board thinks it would be fair to allow the City compensation for the tax arrears out of the southerly part of this southerly quarter. This is the land which has a speculative value, if any of this land has, and it must be remembered that it has been because of this supposed speculative value that the city has justified itself in assessing this property in the past upon the basis it has done.

After careful consideration of the value of the lands involved, the Board is of the opinion that if the City is given title to the southerly 70 acres of the

north-west quarter of Section 15, it will be a fair and even generous settlement of its claim for arrears of taxes now outstanding against these two parcels.

The Board will therefore direct, and it does now direct, that the City of Edmonton do accept in full settlement of the arrears of taxes outstanding against the south-west quarter of Section 22, and the north-west quarter of Section 15, both in Township 53, Range 24, West of the 4th Meridian, the southerly 70 acres of the said north-west quarter of Section 15; and the Board does direct that the applicants, as full settlement of said arrears of taxes, do convey to the said City of Edmonton, the said 70 southerly acres before mentioned, free from all encumbrances.

The Board believes that the portion of the north-west quarter of Section 15, which will still be retained by the applicants, should have some relief from the burdensome taxation that it has been subjected to, and an order will be made modifying the general order establishing a suburban or outer zone in the City so that this portion of the southerly quarter shall be withdrawn from the inner area and placed in the outer area. If the City desires that the 70 acres that it is directed to accept in settlement of tax arrears, be also withdrawn from the inner zone, the Board will, upon the City's request, make an order to this effect.

It is further directed that all costs in connection with the transfer of said 70 acres shall be borne by the applicants.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

Order No. 1870—File No. 445.

THURSDAY, THE THIRTIETH DAY OF MARCH A.D. 1922.

BEFORE:

THE BOARD OF PUBLIC UTILITY  
COMMISSIONERS FOR THE  
PROVINCE OF ALBERTA.

In the matter of "The Public Utilities Act"; and

In the matter of an application to the Board of Public Utility Commissioners for an order directing that the arrears of taxes outstanding against Block C. (formerly known as Blocks 12 and 13), Plan 6409 A.K. "Grove Park" be compromised.

Upon the application of George F. Emerson, upon reading the material filed herein, and the applicant and the City of Edmonton having agreed upon a valuation of \$560 for the land hereinafter mentioned as the basis for a compromise of the arrears of taxes thereon.

It is ordered that all arrears of taxes up to and including the 31st day of December, 1921, (save and except the Supplementary Revenue Taxes) standing against Block C. (formerly known as Blocks 12 and 13), Plan 6409 A.K. "Grove Park" be, and the same are hereby compromised at the sum of \$280.00, payable as follows:—

The sum of \$40 within sixty days from the date of this Order, and the balance in six equal instalments with interest thereon at 8% per annum, payable yearly, the first of such instalments of principal and interest to



be payable on the 30th day of March, 1923, provided that if default be made in payment of any instalments the whole outstanding balance shall immediately become due and payable.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

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WEDNESDAY, THE TWENTY-FIRST DAY OF JUNE, A.D. 1922.

In the matter of The Public Utilities Act; and

In the matter of the application of Thomas Sharpe for an order directing the compromise of tax arrears standing against a portion of the North-East quarter of Section 6, Township 24, Range 1, West of the 5th Meridian.

This is an application by the owner of a parcel of 117 acres, being part of the North-East quarter of Section 6, Township 24, Range 1, West of the 5th Meridian, for a direction by the Board of Public Utility Commissioners that the tax arrears against this parcel be compromised. The land lies within the outer or suburban zone of the City of Calgary and the taxes standing against the property for the period 1914 to 1920 inclusive amount to \$17,221.77. The taxes for the years 1912 and 1913, amounting to \$4,935.94, were paid. The property was assessed in 1921 in accordance with the Board's general decision dealing with outlying unsubdivided land.

The land in question was sold to the City of Calgary in 1919 under the provisions of the Calgary City Charter, and the time for redemption expired in October, 1920, although the City has apparently continued to assess the applicant for the property since that time.

It was contended by the City at the hearing of the application that this property, having been sold to the City and the redemption period having expired, the Board has no jurisdiction to direct a compromise of taxes. The point raised is one of real difficulty. The section of The Public Utilities Act which gives the Board jurisdiction in the matter of tax compromises in connection with land in regard to which application for separation may be made, is 86b, and the Board derives its jurisdiction when there are arrears of taxes due to the city by the taxpayer. This section was passed prior to any complications arising from the fact of tax sales intervening. In 1919 another Statute was passed, "An Act respecting Subdivided and other Property," which gives a Commissioner appointed under that Act, power in certain cases there set out to reduce the tax arrears, and it is particularly set out there that the Commissioner may do this notwithstanding that such land has been forfeited or sold to the municipality. In the latter Statute the Legislature specifically covered the point in question.

The Board is aware that the section in question is remedial in its nature, but it is unable to see how the redemption provisions can be worked out in case a compromise be directed. The whole question is whether or not the amount charged against the property for taxes in arrears has taken on a different character than ordinary arrears, once the property has been sold. In the view of the Board, it has. The owner's right to redeem is a purely statutory one. Prior to the repeal of "An Ordinance respecting the Confirmation of Sales of



Land for Taxes'' any person could redeem under that Ordinance by paying to the purchaser or his assignee the amount of the purchase money paid together with 20% thereon and costs. Section 75 of the Calgary Charter gives the owner the right to redeem upon payment within a stated time, of the amount of arrears of taxes and costs, for which the property was advertised and sold, together with a penalty of 10%. It is apparent, therefore, that the amount required to be paid for redemption is a fixed and definite sum—in the one case, the amount paid for the property at the tax sale, and in the other case, the amount of the taxes and costs for which the property was advertised—and the payment of any amount that the Board might direct as a compromise would not meet the requirements of the redemption provisions. The Board does not believe that it should adopt any interpretation of the section in question that would result in its issuing orders that will prove abortive, yet if the Board's interpretation is correct, that would be the result if it directed a compromise in this case.

The Board has come to the conclusion, therefore, and, it may be said, not without hesitation, that its jurisdiction does not extend to cases such as the one under consideration. At the same time, it is ready to indicate that if the question of jurisdiction did not arise it would unhesitatingly grant relief in this case.

It might be added that if the City took advantage of Section 57 of its charter and sued the owner for the taxes the whole matter of arrears would have to be re-opened and the Board in such case would have jurisdiction to deal with an application such as the present one.

In view of what has been said, the Board will dismiss this application.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Sgd.) A. A. CARPENTER,

*Commissioner.*

## NEW PLANS OF SUBDIVISION APPROVED OF

Order No.	Date.	Applicant.	Subdivision
1806	19th Jan., 1922.	Central Canada Railway Co.	"Berwyn," a subdivision of part of the S.E. $\frac{1}{4}$ of Sec. 31, Tp. 82, Rge. 24, W. 5th Meridian.
1842	8th Mar., 1922..	Alexander Forbes	"Montrose Addition," a subdivision of part of the S.W. $\frac{1}{4}$ of Sec. 25, Tp. 71, Rge. 6, W. 6th Meridian.
2015	1st Aug., 1922..	Herbert Thorp and John A. McDonald	"Brighton Beach," a subdivision of part of the N. $\frac{1}{2}$ of Sec. 29, Tp. 40, Rge. 28, W. 4th Meridian.

## ORDERS AMENDING AND CANCELLING PLANS OF SUBDIVISION.

Number and Date of Order	Name and Number of Plan	Name of Applicant
Order No. 1792-A, dated 12th Dec., 1921, and varying Order No. 1319, dated 20th August, 1920.	Plans XLVI. A. and 270 P., Vegreville.	
Order No. 1808, dated 20th Jan., 1922.	Plan 5261-B.A. "Bon Accord."	Matilda Berry.
Order No. 1811, dated 24th Jan., 1922.	Plan 7274-A.H. "Industrial View."	Mary E. Albion.
Order 1817, dated 3rd Feb., 1922, and amending Order No. 1703-A, dated 23rd Aug., 1921.	Plan 944-A.P. "Grove Park."	Mary Houseley.
Order 1818, dated 8th Feb., 1922.	Plan 3848-A.E. "East Edmonton Gardens."	Robert L. Whitlam.
Order 1818-A, dated 8th Feb., 1922.	Plan 7274-A.H. "Industrial View."	Hugh Higham.
Order 1818-B, dated 8th Feb., 1922.	Plan 5879-A.L. "King Edward Park Addition."	William H. Askew.
Order 1822, dated 14th Feb., 1922.	Plan 5899-A.W. Medicine Hat.	Alexander G. Denbigh.
Order 1823, dated 14th Feb., 1922.	Plan 1549-A.J. "Lioselle Park Addition."	Village of Sylvan Lake.
Order 1826, dated 16th Feb., 1922.	Plan 3522-B.C. Medicine Hat.	Alexander G. Denbigh.
Order No. 1827, dated 16th February, 1922.	Plan No. 1798-A.N. "Sunny-slope Gardens."	Frederick Edson Hubbard.
Order No. 1828, dated 17th February, 1922.	Plan 980-A.V. "Bow City Addition."	Kleenbirn Collieries Limited.
Order No. 1843, dated 8th March, 1922.	Plan 6265-A.P. "Rosealta."	Canadian Dominion Development, Ltd.
Order No. 1854, dated 21st March, 1922.	Plan 3605-U.	The Alberta Norwegian Lutheran College Assn. of Camrose.
Order No. 1868, dated 30th March, 1922.	Plan 8680-A.H. and Plan 970-A.K. "Holmpatrick."	William Frank Kettle.
Order No. 1869, dated 30th March, 1922.	Plan 8680-A.H. "Holmpatrick."	James Sharp.
Order No. 1873, dated 31st March, 1922.	Plan 1698-A.L. "Beaver Creek."	John Charles Crosbie.
Order No. 1884, dated 15th April, 1922.	Plan 7322-B.C. "GoldenPark," Medicine Hat.	James S. Card.
Order No. 1887, dated 19th April, 1922.	Plan 3942-A.K. "King Edward Park."	James Inkster.



## ORDERS, ETC.—Continued.

Number and Date of Order	Name and Number of Plan	Name of Applicant
Order No. 1889, dated 19th April, 1922.	Plan 4556-A.J. "Fairmont."	Mabel S. Holgate.
Order No. 1890-A, dated 20th April, 1922.	Plan 1307-P. "Santa Rosa."	W. Harold Brown.
Order No. 1917-B, dated 9th February, 1922.	Plan 335-A.D. "Loiselle Park Addition."	Alexandre Loiselle.
Order No. 1947, dated 1st June, 1922.	Plans 7478-A.N. and 7642-A.J. "Barton."	Edward N. and Alex. Butchart.
Order No. 1957-A, dated 12th June, 1922.	Plan 7279-C.F. "Opal."	A. & G. W. Ry. Coy.
Order No. 1963, dated 19th June, 1922.	Plan 2643-A.Y.	Clarence L. Starr.
Order No. 1974, dated 27th June, 1922.	Plan 6409-A.K. "Grove Park."	Walter D. Chappelle.
Order No. 1976, dated 27th June, 1922.	Plans 4163-A.R. and 6892-A.N. "Tuxedo Park Addition."	Frederick H. Herbert.
Order No. 1983, dated 30th June, 1922.	Plan 510-A.H. "Tervueren Park."	Carice St. Pierre.
Order No. 1984, dated 30th June, 1922.	Plan 6927-A.B. "Eastmount."	Town of Camrose.
Order No. 1988, dated 8th July, 1922.	Plan 6463-A.H. "Grossdale." (Partial cancellation).	John A. Ball.
Order No. 2004, dated 15th July, 1922.	Plan 2873-A.Q. "Country Club."	Colin Case.
Order No. 2008, dated 27th July, 1922.	Plan 5042-A.F. "South Bellevue."	John A. Macdonald.
Order No. 2016, dated 1st August, 1922.	Plan 3514-A.W. "North View Park."	Nathan Paterson.
Order No. 2059, dated 11th September, 1922.	Plan 6608-A.J. "College Heights."	James Herbert Morris.
Order No. 2060, dated 15th September, 1922.	Plan 3141-A.M. "Hollywood."	M.D. of Clover Bar, No. 517.
Order No. 2061, dated 22nd September, 1922.	Plan 6463-A.H. "Grossdale." (Partial cancellation).	Rudolph and Marie Hetmann.
Order No. 2062, dated 25th September, 1922.	Plan 5748-S. "Station Addition."	Town of Camrose.
Order No. 2063, dated 25th September, 1922.	Plan 512-A.O. "McQuarrie Addition 'A'."	J. R. F. Stewart for John McQuarrie.
Order No. 2068, dated 30th September, 1922.	Plan 6376-B.A. "Long Beach" Gull Lake.	Thomas H. Blow,

## ORDERS, ETC.—Continued.

Number and Date of Order	Name and Number of Plan	Name of Applicant
Order No. 2070-A, dated 5th October, 1922.	Plan 1330-A.F.	Henry Lewis Kidd and John Kidd.
Order No. 2071, dated 6th October, 1922.	Plan 6461-A.H. "University Park."	Murdoch Ross.
Order No. 2072, dated 9th October, 1922.	Plan 4313-B.F. Lac La Biche.	The Hudson's Bay Co.
Order No. 2073, dated 12th October, 1922.	Plans 6130-A.K., 3970-A.K., 3950-A.K., 8830-A.J., 3980-A.K., 3960 A.K. and 320 A.H., "Ardendale."	David C. Blow.
Order No. 2074, dated 12th October, 1922.	Plan 6463-A.H. "Grossdale." (Partial cancellation).	Robert Turnbull.
Order No. 2077, dated 16th October, 1922.	Plan 1647-C.L. Edmonton.	George Fane.
Order No. 2078, dated 19th October, 1922.	Plan 5780-A.F. and Plan XXII-C.	James B. Little.
Order No. 2081, dated 19th October, 1922.	Plan 5589-S. "City View."	Donald C. McEachern.
Order No. 2098, dated 3rd November, 1922.	Plan 4180-R.	His Majesty the King in the right of the Minister of Agriculture.
Order No. 2103, dated 9th November, 1922.	Plan 4243-A.X. A subdivision of River Lot 20, McMurray Settlement.	Caroline A. Saunders.
Order No. 2110, dated 16th November, 1922.	Plan 3417-A.M. "Edmonton Place."	Irma Sutton Moore.
Order No. 2111, dated 23rd November, 1922.	Plan 6940-A.H.	Luther Earl Hayes.
Order No. 2112, dated 29th November, 1922.	Plan 4304-A.H. "Three Hills."	Village of Three Hills.
Order No. 2113, dated 30th November, 1922.	Plan 2750-A.G.	John Sharples.

MISCELLANEOUS APPLICATIONS.

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January 27, 1922. Order No. 1814—File No. 2266.

In the matter of an application by the Village of Bashaw for authority to enter into an agreement with Verle A. McCarty amending the terms of a franchise for supplying electric light to the Village and its inhabitants.

Order authorizing Village of Bashaw to amend the franchise agreement, as agreed between the parties thereto.

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April 27, 1922. Order No. 1897—File No. 20.

In the matter of the application of the City of Edmonton under the provisions of Section 308*a* of the Edmonton City Charter for approval of Bylaw of the City No. 20, of 1922.

Order approving of Bylaw of the City of Edmonton No. 20, of 1922, dealing with the buying in of outstanding debentures and the issuance of new debentures therefor, in accordance with the requirements of Section 308*a* of the Edmonton City Charter.

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May 9, 1922. Order No. 1917—File No. 20.

Application of the City of Edmonton for approval of Bylaw of the City No. 21, of 1922, providing for the issue of consolidated debentures in accordance with the provisions of Section 23, Chapter 90, Statutes of Alberta, 1922. Order Granted.

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June 7, 1922. Order No. 1953*A*—File No. 110.

Application by the City of Calgary, under the provisions of Section 31, Chapter 89, Statutes of Alberta, 1922, for approval by the Board of Public Utility Commissioners of a bylaw of the City of Calgary No. 2119, extending the time for the repayment of the cost of certain works and undertakings, and for the readjustment of the Sinking Fund levies of the said City, and for the issue of debentures to provide for the shortage in the Sinking Fund levies.

Approval granted upon condition that the bylaw in question only apply to the year 1922 and that the bylaw dealing with the matter finally be subject to such modifications and revisions as the Board may require.



## APPLICATIONS UNDER THE SALE OF SHARES ACT.

Name of Company.	Capitalization.	Par Value of Shares.	How Disposed of.
Alberta Loan & Building Assn., Ltd.	\$ 100,000	\$ 1.00	Appln. withdrawn.
Alberta Motion Pictures, Limited.	50,000	(Pref.) 25.00 (Ord.) 25.00	July 18/22. Cert. 480 Pref. Shares.
Alberta Sweetgrass Oils Limited.	100,000	1.00	Sept. 11/22. Cert. 35,000 shares.
Alberta Foundry & Machine Co., Ltd.	1,000,000	50.00	Nov. 29/22. Cert. 3,000 Pref. shares.
Alcomdale Community Hall, Limited.	.....	.....	Appln. not proceeded with.
Bell Metal Products, Limited.	50,000	100.00	Feb. 22/22. Cert. 150 shares.
Braehead Mining and Exploration Co., Ltd.	200,000	100.00	Jan. 18/22. Cert. 150 shares.
Bowness Golf Club, Limited.	50,000	100.00	April 4/22. Cert. 250 shares.
Bear Lake Sporting Assn., Limited.	20,000	50.00	July 11/22. Cert. No. 41 renewed.
Border Oil Co., Ltd.	40,000	1.00	July 20/22. Cert. 20,000 shares.
Border Oil Co., Ltd.	40,000	1.00	Nov. 16/22. Cert. 5,000 shares.
Boundary Oil Co., Ltd.	50,000	1.00	Oct. 7/22. Cert. 28,000 shares.
Chestermere Co-op. Assn., Limited.	Unlimited.	10.00	Dec. 10/21. Cert. 500 shares.
Chinook Jockey Club.	350,000	100.00	Feb. 12/22. Cert. No. 10 renewed.
Coutts Sweetgrass Oils, Limited.	100,000	1.00	July 4/22. Cert. 25,000 shares.
Coutts Sweetgrass Oils, Limited.	100,000	1.00	Aug. 21/22. Second Certificate. 25,000 shares.
Coutts Sweetgrass Oils, Limited.	100,000	1.00	Sep. 27/22. Third Certificate. 25,000 shares.
Coutts Sweetgrass Oils, Limited.	100,000	1.00	Nov. 10/22. Fourth Certificate. 25,000 shares.
Canadian Co-op. Meat Export Assn., Ltd.	Unlimited.	25.00	July 26/22. Cert. 7,000 shares.

## APPLICATIONS, ETC.—Continued.

Name of Company.	Capitalization.	Par Value of Shares.	How Disposed of.
Canadian Farm Implement Co., Ltd.	\$1,000,000	(Pref.) \$1.00 (Ord.) 1.00	Pending.
Community Oil Wells, Limited.	40,000	100.00	Aug. 23/22. Cert. 150 shares.
Crossland Printing & Litho, Limited.	100,000	100.00	Feb. 10/22. Cert. 250 shares.
Dutcher Oil Co., Ltd.	250,000	10.00	Appln. not proceeded with.
Durant Motors of Canada, Ltd.	3,000,000	10.00	Pending.
Edmonton Knitting Mills, Limited.	50,000	(Pref.) 10.00 (Ord.) 5.00	Mar. 14/22. Cert. 1200 Pref. shares.
Edmonton Gas & Development Co., Ltd.	150,000	1.00	June 1/22. Cert. 25,000 shares.
Farmers' Mercantile Co-op. Assn., Ltd.	Unlimited.	25.00	April 5/22. Cert. 200 shares.
Fremont Co-operative Assn. of U.F.A., Ltd.	Unlimited.	5.00	June 9/22. Cert. 200 shares.
Glenmore Dairy, Ltd.	20,000	100.00	Mar. 20/22. Cert. 164 shares.
Golden Valley Co-op. Assn.	Unlimited.	5.00	Feb. 22/22. Cert. 1,000 shares.
Great West Garment Company, Ltd.	750,000	(1st Pref.) 100.00 (2nd Pref.) 25.00 (Ord.) 25.00	Mar. 15/22. Cert. re- newed. 2,000 1st Pref- erence.
Hanna Co-operative Assn., Ltd.	Unlimited.	25.00	Feb. 27/22. Cert. 50 shares.
Hat Pool Oils, Ltd.	.....	.....	Appln. not proceeded with.
Herbert Paint & Varnish Co., Ltd.	100,000	(Pref.) 100.00 (Ord.) 10.00 (Founders) 100.00	Nov. 28/22. Cert. 250 Pref., 2,000 Ordinary shares.
Irma Oil Development Co., Ltd.	150,000	1.00	Sep. 7/22. Cert. 40,000 shares.
Llanarthney School for Girls, Ltd.	25,000	10.00	April 26/22. Cert. 1,500 shares.

## APPLICATIONS, ETC.—Continued.

Name of Company.	Capitalization.	Par Value of Shares.	How Disposed of.
Lockhart Co-op. Threshing Assn., Ltd.	Unlimited.	\$ 45.00	Aug. 31/22. Cert. 50 shares.
Lethbridge Oils, Limited.	\$ 50,000	50.00	Oct. 26/22. Cert. 303 shares.
Marshall Canadian Mustard Co., Ltd.	100,000	1.00	April 7/22. Cert. 15,000 Pref. shares.
McLeod Oil Co., Ltd.	250,000	1.00	Pending.
Medicine Hat Silver Black Fox Co., Ltd.	50,000	100.00	Aug. 25/22. Cert. 100 shares.
Medalta Potteries, Ltd.	500,000	100.00	Pending.
Mutual Oil & Gas Development Co., Ltd.	150,000	50.00	Aug. 12/22. Cert. No. 44 renewed.
Masonic Temple Building Assn., Ltd.	100,000	10.00	Pending.
Naples Co-op. Assn. of U. F. A., Ltd.	Unlimited.	25.00	June 7/22. Cert. 75 shares.
North-West Biscuit Co., Ltd.	500,000	(Pref.) 100.00 (Ord.) 100.00	April 7/22. Cert. 784 Pref. shares.
North-West Furniture Factory, Ltd.	100,000	1.00	Pending.
Parker Motor Car Co., Limited.	10,000,000	(Pref.) 100.00 (Ord.) 100.00	Application not proceeded with.
Patricia Pharmica Company, Ltd.	50,000	50.00	Mar. 4/22. Cert. 600 shares.
Pollockville Co-op. Assn. of U.F.A., Ltd.	Unlimited.	25.00	Mar. 9/22. Cert. 40 shares.
Ponoka Co-op. Creamery Co., Ltd.	.....	.....	Application not proceeded with.
Provost Farmers' Co-op. Assn.	.....	.....	Pending.
Pincher Creek Co-op. Assn. of U.F.A., Ltd.	Unlimited.	20.00	July 11/22. Cert. 600 shares.
Pine River Lumber Co., Limited.	50,000	50.00	Pending.
Rocky Mountain House Farmers' Assn.	Unlimited.	25.00	June 27/22. Cert. renewed.



## APPLICATIONS, ETC.—Continued.

Name of Company.	Capitalization.	Par Value of Shares.	How Disposed of.
Rocky Mountain Paint Co., Ltd.	\$ 50,000	\$ 10.00	Nov. 10/22. Cert. 1,750 shares.
Sam Drumheller Oil & Gas Co., Ltd.	250,000	100.00	April 25/22. Cert. 250 shares.
Taber Agricultural Assn., Ltd.	20,000	25.00	July 11/22. Cert. 500 shares.
Tiger Tire & Rubber Company, Ltd.	2,000,000	(Pref.) 50.00 (Ord.) 25.00	Application refused.
Tongue Creek Oilfields, Ltd.	1,000,000	1.00	May 1/22. Cert. 100,000 shares, par value \$1.00 at 50c per share.
Toronto Finance Corporation, Ltd.	2,000,000	(Pref.) 10.00 (Ord.) 10.00	Pending.
Unity Collieries, Ltd.	100,000	10.00	Pending.
Vale Co-op. Assn. of U.F.A., Ltd.	Unlimited.	25.00	July 14/22. Cert. 100 shares.
Vermilion U.F.A. Co-op. Assn., Ltd.	Unlimited.	5.00	Aug. 17/22. Cert. 200 shares.
Visual Educational Film Co. of Canada, Ltd.	100,000	10.00	Nov. 21/22. Cert. 1,500 shares.
Wainwright Oil & Development Co. Ltd.	.....	1.00	Sep. 12/22. Cert. 30,000 shares.
Western Consolidated Hard Coal Co., Ltd.	200,000	100.00	Sep. 17/22. Cert. No. 51 renewed.
Western Tanneries, Ltd.	500,000	25.00	Application not proceeded with.
Wetaskiwin Creamery, Limited.	35,000	50.00	May 19/22. Cert. 300 shares.
Zenith Companies, Inc.	2,000,000	50.00	Sep. 13/22. Cert. 500 shares of par value of \$50 at \$100.

## CERTIFICATES REVOKED.

Alberta Straw & Stone Products, Limited... Certificate issued Nov. 23/21.  
Revoked March 22/22.

Zenith Companies, Incorporated..... Certificate issued Sep. 13/22.  
Revoked October 23/22.

## DEBENTURE APPLICATIONS PENDING DEC. 1, 1922.\*

City of Edmonton .....	Debenture Application.	Bylaw No. 34.
City of Edmonton .....	Debenture Application.	Bylaw No. 35.
City of Calgary .....	Extension of Sinking Fund Payments.	Bylaw No. 2119.
City of Lethbridge .....	Debenture Application.	Bylaw No. 378.
City of Lethbridge .....	Debenture Application.	Bylaw No. 379.
Town of Nanton .....	Debenture Application.	\$8,000.
Town of Vulcan.....	Debenture Application.	\$8,000.
Village of Loughheed.....	Debenture Application.	\$3,000.
Village of Duchess.....	Debenture Application.	\$600.
Village of Spirit River.....	Debenture Application.	\$10,000.
Village of Crossfield.....	Debenture Application.	\$4,000.
Village of Cowley.....	Debenture Application.	\$4,000.
Village of Killam.....	Debenture Application.	\$2,500.
Village of Westlock.....	Debenture Application.	\$2,500.
Municipal Hospital District of Hanna.....	Debenture Application.	\$1,000.
Baytree S.D. No. 3953. ....	Debenture Application.	\$2,500.
McMurray S.D. No. 2833. ....	Debenture Application.	\$3,000.
Scotfield Cons. S.D. No. 26.....	Debenture Application.	\$7,000.
Bow Slope S.D. No. 3862.....	Debenture Application.	\$3,000.
Compeer Village S.D. No. 4052.....	Debenture Application.	\$3,000.
Stonyhurst S.D. No. 4060.....	Debenture Application.	\$2,500.
Riopel S.D. No. 1488.....	Debenture Application.	\$1,500.
Gretna S.D. No. 1701.....	Debenture Application.	\$700.
Carbon S.D. No. 1218.....	Debenture Application.	\$23,000.
De Bolt S.D. No. 4082.....	Debenture Application.	\$600.
Millicent S.D. No. 3962.....	Debenture Application.	\$3,000.
Prosvischenia S.D. No. 1476.....	Debenture Application.	\$1,000.
Golden Centre S.D. No. 4028.....	Debenture Application.	\$1,500.
Lac Canard S.D. No. 4083.....	Debenture Application.	\$2,000.
Dorothy S.D. No. 3451.....	Debenture Application.	\$2,000.
Prairie Echo S.D. No. 4115.....	Debenture Application.	\$2,000.
C. X. S.D. No. 4025.....	Debenture Application.	\$4,500.
Poplar Dale S.D. No. 1628.....	Debenture Application.	\$4,000.
Edmonton R.C.S. S.D. No. 7.....	Debenture Application.	\$43,500.
Leszniw S.D. No. 2621.....	Debenture Application.	\$1,500.
Sunny Lake S.D. No. 1782.....	Debenture Application.	\$3,000.
Craigend S.D. No. 4088.....	Debenture Application.	\$1,000.

\*Many of these applications were not received in time to be dealt with during the period covered by this report. On the other hand, in many of the matters decisions were withheld because of the failure of applicants to supply material required by the Board. A large number of these applications had been disposed of at the time of writing the report.

## MISCELLANEOUS APPLICATIONS.

City of Edmonton.....	Application re extension of sinking fund payments.	(Bylaw No. 46).
Town of Nanton.....	Application re gas supply.	
Town of Coleman.....	Application re extension of water mains.	
Village of Cayley.....	Application re electric light franchise.	

## CANCELLATION OF SUBDIVISIONS.

D. C. Blow.....	Cancellation.	"Industrial Tracts."
B. F. Kiser.....	Cancellation.	Plan No. 1991 N.
A. Martin, H. Martin, W. H. Stephens.....	Cancellation.	"Crescent Heights."
Town of St. Albert.....	Cancellation.	St. Albert.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 7050 A.K.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 375 A.M.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 1355 A.H.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 2340 A.K.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 1340 A.M.
Municipal District of Shepard No. 220.....	Cancellation.	Plan No. 2340 A.H.
C. P. R. Company.....	Cancellation.	Plan No. 985 A.V. "Ogden."
Joseph Cobledick.....	Cancellation.	Plan No. 340 A.N. "Kingsland."
John Adam.....	Cancellation.	Plan No. 4895 A.G.
W. R. Blow.....	Cancellation.	Plan "Hazelview."
C. P. R. Company.....	Cancellation.	Plan No. 5718 A.O. Lacombe.
C. P. R. Company.....	Cancellation.	Plan No. 3401 R. Lacombe.
A. N. Fowler.....	Cancellation.	Plan "Military Point."
John Ego.....	Cancellation.	
Dr. A. E. Jamieson.....	Cancellation.	Plan "Edmonton Heights."
Magrath, Hart & Co.....	Cancellation.	Plan "Highlands."
M.D. of Morthern.....	Cancellation.	Plan No. 6866 A.R.
M.D. of Morthern.....	Cancellation.	Plan No. 40 A.G.
Hagith, F. & W. J.....	Cancellation.	Plan "North Belvedere."
W. F. Runnalls.....	Cancellation.	Plan "Rosemount."
Colin Case.....	Cancellation.	Plan "Sunnybrook."
R. Robertson.....	Cancellation.	Plan No. 6330 A.T. Vercoe.
F. Myler.....	Cancellation.	Plan No. 3072 A.G. "College Park."
N. Girard.....	Cancellation.	Plan No. 4460 A.J.
M.D. of Strathcona.....	Cancellation.	Plan "Braemar."
James Hay.....	Cancellation.	Plan "Roselawn."
D. S. Fulton.....	Cancellation.	Plan "Clover Bar Heights."
Colin Case.....	Cancellation.	Plan No. 2039 A.A.

## SEPARATION OF LANDS FROM TOWNS AND VILLAGES.

S. S. Dunham.....	Separation from Town of Taber.
C. P. R. Co.....	Separation from Village of Blackie.

## COMPROMISE OF TAX ARREARS.

Lola Grierson.....	Compromise of Tax Arrears. "New Delton."
Bow Bend Sand & Gravel Co.....	Compromise of Tax Arrears.
M. J. Burns, George Barbe and Wm. McIntock.....	Compromise of Tax Arrears. "Britannia."
Mrs. M. E. Holstead and others.....	Compromise of Tax Arrears.
James Hay.....	Compromise of Tax Arrears. "Roselawn."
London Lethbridge City Land Co.....	Re Taxation.



## APPLICATIONS WITHDRAWN OR NOT PROCEEDED WITH.

City of Edmonton.....	Debenture Application. \$80,000. By-law No. 9.	Withdrawn.
Village of Lac la Biche...	Debenture Application. \$10,000.	Not proceeded with.
Village of Viking.....	Electric light franchise.	Not proceeded with.
Lloydminster Mun. Hosp. District No. 8.....	Debenture application on arrears of taxes.	No jurisdiction.
Drumheller Mun. Hosp. District .....	Debenture application on arrears of taxes.	No jurisdiction.
Butzeville S.D. No. 3794..	Debenture Application. \$2,300.	Not proceeded with.
Scollard S.D. No. 3387....	Debenture Application. \$600.	Not proceeded with.
Big Fish Lake S.D. No. 1494 .....	Debenture Application. \$1,800.	Not proceeded with.
Blackfoot S.D. No. 1623..	Debenture Application. \$3,000.	Withdrawn.
Pine Valley S.D. No. 2289	Debenture Application. \$1,000.	Not proceeded with.
Strathmore S.D. No.1587..	Debenture Application. \$2,000.	No jurisdiction.
Hubert Jacobs .....	Separation of Land from Town of St. Albert.	Not proceeded with.
Baron Waldemar Uxhall .	Cancellation of subdivision.	Not proceeded with.
Herbert Whitlan .....	Cancellation, Edmonton Heights.	Not proceeded with.
Herbert Whitlan .....	Compromise of Arrears of Taxes.	Not proceeded with.

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